



TOWN OF COLMA

FY 2015-16 Adopted Budget

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Vice Mayor Diana Colvin
Council Member Helen Fisicaro
Council Member Raquel "Rae" Gonzalez
Council Member Joseph Silva





2014



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TOWN OF COLMA

FY 2015-16 Adopted Budget

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Reasonable Accommodation

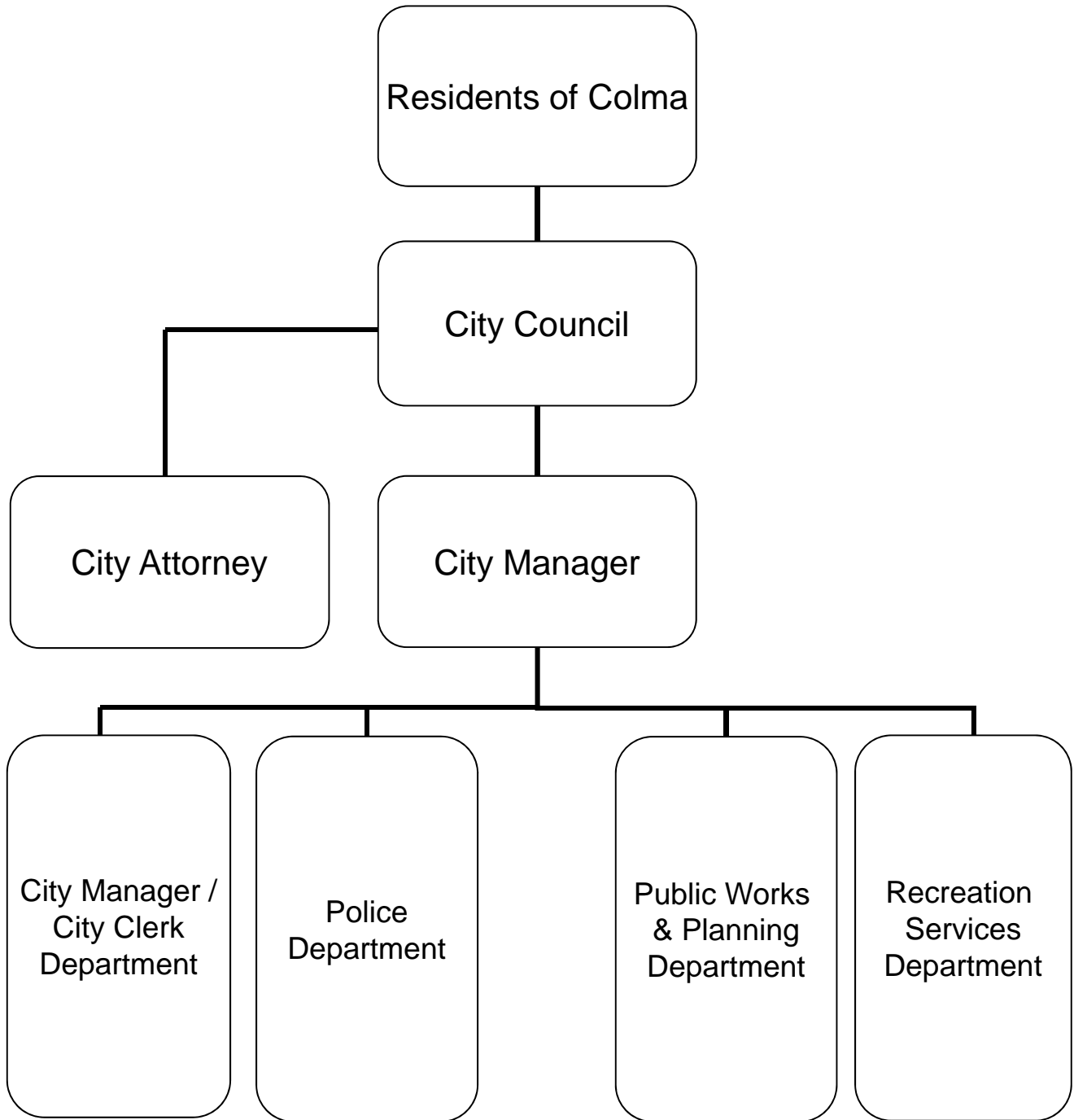
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TOWN OF COLMA

Introduction

Town of Colma





Budget Message

TO: Mayor and Members of the City Council

FROM: Sean Rabé, City Manager

MEETING DATE: June 10, 2015

SUBJECT: FY 2015-16 Adopted Budget

Staff is pleased to present the FY 2015-16 Adopted Budget, which continues the outstanding efforts by the Town to provide municipal services to our residents and businesses. Total revenues are estimated to be \$17 million with \$16.8 million in General Fund revenue. Expenditures are projected at \$15.81 million, including \$1.76 million in Capital Improvement Plan (CIP) projects. There is a positive balance (surplus) of revenue over expenses of \$1.19 million.

EXECUTIVE SUMMARY

The FY 2015-16 Adopted Budget was prepared using the values below as a guide.

Value Statement

*Treat all persons, claims and transactions in a fair and equitable manner.
Make responsible decisions by taking the long-range consequences into consideration.
Base decisions on, and relate to each other with honesty, integrity and respect.
Be innovative in improving the quality of life in our business and residential communities.*

The FY 2015-16 Adopted Budget provides \$13.7 million in funding to operating departments, approximately \$300,000 to Debt Service and \$1.76 million to the CIP for a total of approximately \$15.81 million. These expenditures are approximately \$3.3 million less than the FY 2014-15 Amended Budget (which did not include the increased Town Hall Renovation capital expense). It is difficult to compare year-to-year expenditures due to the ongoing capital improvements the Town is undertaking.

Removing the capital improvements and debt service for the Town Hall project shows a total \$369,000 increase in spending from our estimated expenditures for FY 2014-15. Key expenditure points for the FY 2015-16 Adopted Budget may be found in the Expenditure portion of the Financial Information section of this Budget Message.

The Unassigned General Fund Reserve¹ is projected to be \$4 million at the end of FY 2015-16. The assumptions used in preparing the FY 2015-16 Adopted Budget follow the Community Profile later in this Introduction Section.

General Fund revenues are projected to be \$16.8 million, which is approximately \$2 million more than General Fund revenues budgeted in the FY 2014-15 Adopted Budget and significantly more than the \$11.6 million the Town received in FY 2009-10 at the low point of the recession. Revenue in the Adopted Budget is based on the assumption that the ongoing improvement of the national, state and regional economies continues in FY 2015-16, though at a slightly slower pace than the past two years.

Sales tax revenue is projected at \$10.5 million, an 18.6 percent growth over the FY 2014-15 Adopted Budget. Car sales are forecasted to remain strong, while retail sales are estimated to be flat. Cardroom taxes are expected to remain flat from staff's latest FY 2014-15 estimates and total \$3.85 million for FY 2015-16. This is a 3.75 percent decline from the budgeted amount in FY 2014-15.

On the expenditure side, departments were not asked to absorb employee health care increases, estimated at 7 percent, because the Town's revenue picture continues to improve.

ECONOMIC OVERVIEW

The Town of Colma is the smallest municipality in San Mateo County with 1,480 residents. Sales and cardroom taxes are its primary funding sources. While the Town consistently ranked fourth in per capita sales tax rankings in the State of California,² the Town's per capita ranking increased to third in 2014. This ranking is largely due to the Serramonte Boulevard Auto Row and big box retail at its two shopping centers: 280 Metro and Serra Center.

While this reliance on sales taxes makes the Town vulnerable to changes in consumer spending, there are consistent signs that the economy is becoming more robust. In April of 2015 the unemployment rate was 6.3 percent in California – or 1.5 percent lower than in April 2014.³ Unemployment in San Mateo County, which continues to be lower than the statewide average, has also dropped to 3.2 percent in the past year.⁴ While this is good news, it's tempered by the knowledge that unemployment statistics typically under state the number of unemployed people because they do not capture those who have become so discouraged they completely drop out of the job market.⁵ Consumer confidence continues to climb as well.

¹ The Unassigned General Fund Reserve is the balance of all general funds not otherwise appropriated (budgeted) or accounted for. See Status of Fund Balances.

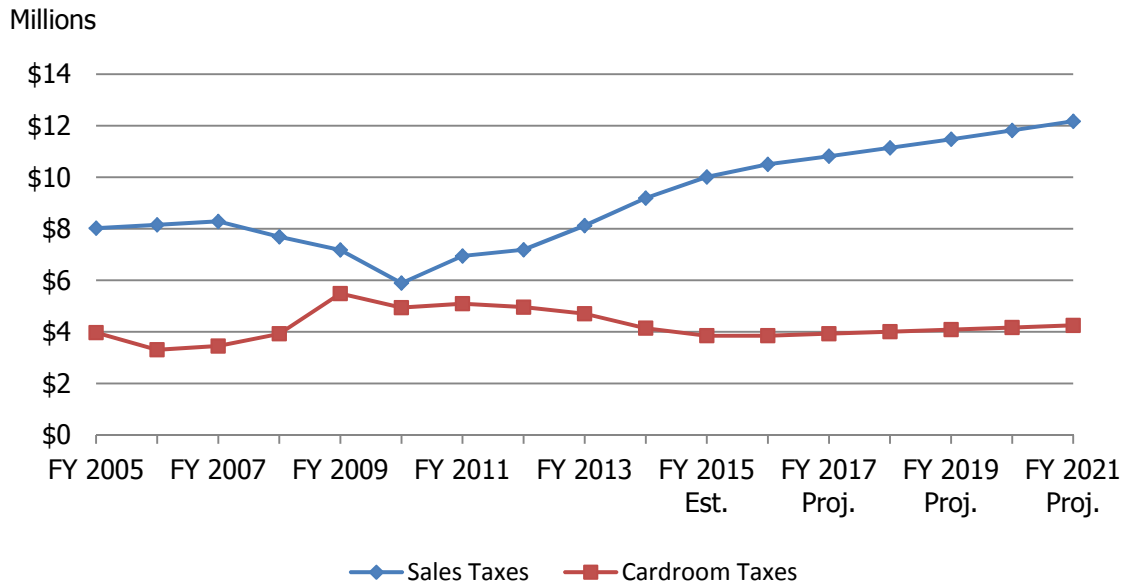
² Based on the annual report produced by the HdL Companies

³ State EDD, May 22, 2015

⁴ State EDD, May 22, 2014

⁵ Robert Reich, UC Berkeley Professor and former Labor Secretary, ABAG Spring General Assembly, April 18, 2013

Sales and Cardroom Taxes



The positive changes in the national economy continue to bring good news to Colma. Sales tax revenues show steady growth since FY 2010, the low point of the recession. The FY 2015-16 Adopted Budget assumes sales tax revenues are \$10.5 million, an 18.6 percent growth over the FY 2014-15 Adopted Budget. This is highest sales tax revenue the Town's has seen, as shown in the chart above. This projected recovery mirrors the rebound of the national economy, and automobile sales in particular.

Cardroom taxes are estimated to drop to \$3.85 million. The drop in card room revenue reflects the continuing decline that staff has seen since October, 2014. This drop is partially attributable to the economic rebound, as shown in the chart above (as sales tax increases, cardroom taxes decrease) and to increased competition in the surrounding areas.

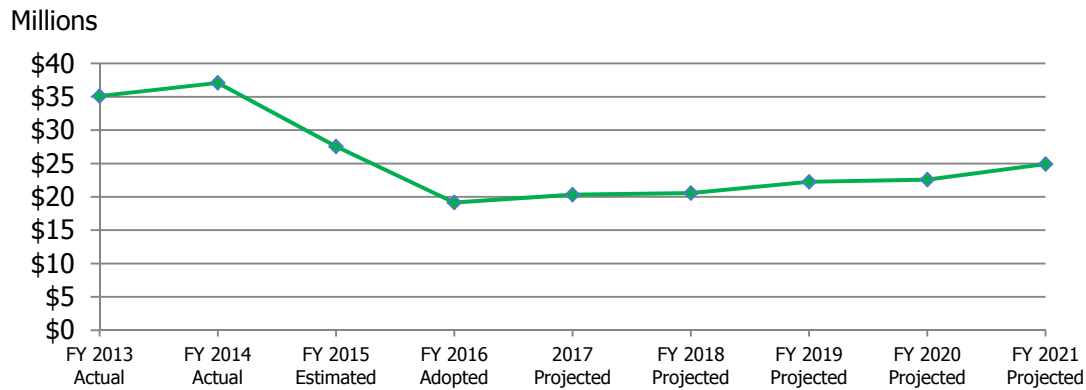
The Town is uniquely challenged in its efforts to diversify its revenue base with 76 percent of the Town's two square miles developed as cemeteries or zoned for cemetery usage, and the remainder substantially developed.

Over the past several years, the Town has moved aggressively to reduce expenditures. During FY 2011-12, the Council approved a plan to phase out the residential sewer subsidy over a six-year period, raised fees for recreation programs and facility rentals increasing overall cost recovery for the Recreation Department from 6 percent to 20 percent, and extended the bulk cable contract for two years at an additional discount saving the Town approximately \$48,000 annually. That contract was recently renegotiated providing the Town a savings of more than \$118,000 annually.

In May 2014, Council approved a modification to the Town's General Fund Reserve Policy, which lowered the threshold for the Budget Stabilization Reserve to 100 percent of General Fund Expenditures (rather than the previously-required 133 percent). This shift in policy has allowed the Town to begin reinvesting in the Town's infrastructure through the CIP.

These adjustments, combined with the Town’s improved revenue forecast, have improved our cash reserves as displayed in the chart below.

Total Amount in Reserve



STRATEGIC PLAN

At the beginning of each fiscal year, the City Council typically reviews and discusses Town priorities with the City Manager and staff. During FY 2009-10, staff initiated a Strategic Planning Process with the Council. In FY 2014-15, the process produced slight modifications to the Value Based Code of Conduct, which formed the basis of the Value Statement for the organization. The City Council also prioritized several ongoing projects, many of which focused on strengthening the Town’s long-term fiscal position. The FY 2014-15 Strategic Plan is a two-year plan.

Economic Development

Colma has been actively engaged in Economic Development for many years. In May of 2010, the Council adopted an Economic Development Strategy with several activities to be performed using existing resources. The Strategy was followed by the selection of a consultant to assist with the development of a long-range Economic Development Plan which was approved by the Council in December of 2012.

The Plan contains short-term and long-term action items. The Council prioritized a handful of key economic development initiatives during the Strategic Planning process of FY 2014-15, which staff continues to implement. The Council will hold a workshop to update the Strategic Plan during the summer.

ADA Transition Plan

The Town is subject to several laws that require "reasonable accommodations" be made for disabled and handicapped persons, including the Americans with Disabilities Act ("ADA") and the Fair Housing Act ("FHA"). In November 2010, the City Council adopted the Town’s first ADA Transition plan. A transition plan (1) identifies physical obstacles in the public entity’s facilities that limit the accessibility of its programs or activities to individuals with disabilities; (2) describes in detail the methods that will be used to make the facilities accessible; (3) specifies

the schedule for taking the steps necessary to achieve compliance with this section, and if the time period of the transition plan is longer than one year, identifies steps that will be taken during each year of the transition period; and (4) indicates the official responsible for implementation of the plan. Specific tasks in the ADA Transition Plan may take several years to finish because of the nature of the work and funding constraints.

Since FY 2010-11, the Town has made various ADA improvements including upgrading curb ramps at the Creekside Villas senior housing complex, correcting the curb ramp slope at the Public Works & Planning Department's office building, widening sidewalks in various areas of the Town, as well as installing an accessible drinking fountain at Sterling Park Recreation Center and several curb ramps along Junipero Serra Boulevard and Mission Road. ADA work planned for FY 2015-16 is funded at \$212,000 in the CIP and includes several improvements throughout the Town.

General Plan Update

The law states that each city shall "periodically review, and revise, as necessary, the general plan." The California Supreme Court stated that, "...while there is no statutory requirement that the General Plan be updated at any given interval, there is an implied duty to keep the General Plan current." A city's failure to keep the General Plan or any of its elements current may subject it to a lawsuit over the validity of the document.

This project is scheduled for completion this year with \$165,000 budgeted in the CIP for FY 2015-16.

FUTURE CHALLENGES

GASB 45

The Governmental Accounting Standards Board (GASB) Statement 45, which outlines the new requirements for governments to disclose the cost of providing other post-employment benefits (OPEB) in their annual audit documents, presents a unique challenge for the Town. Other post-employment benefits include health insurance coverage and other items paid by the Town on behalf of the retiring employee, excluding pensions. While GASB 45 does not require the Town to set money aside (or pre-fund⁶ these costs), sound fiscal policy requires that the City Council develop a plan to pay for these obligations as well as all other obligations of the Town.

While the Town currently accounts for these expenses on a pay-as-you-go basis, staff will be presenting the Council with the recommendation to establish an irrevocable trust to pre-fund a portion of the obligation. However, because Council has not approved the trust, the immediate costs are identified in the budget – but the long-range financial obligation is not. The long-term cost of medical and dental benefits provided to retired employees, elected officials and their respective spouses and dependents has been determined to range from \$9.4 million to \$13.4 million depending on how the Council chooses to fund those costs, according to the Town's most recent actuarial study.⁷

⁶ In order for the OPEB to be considered pre-funded, the Town would have to place funds in an irrevocable trust specified for that purpose.

⁷ Bickmore Actuarial Report, 2015, page 6

Pension Costs

In March 2012, the CalPERS Board decided to reduce its rate of return on investments from 7.75 percent to 7.5 percent. As staff advised the Council, this resulted in increased rates for the Town (see Employee Salaries and Benefits below) beginning in FY 2013-14.⁸

While CalPERS expressed an interest in spreading the impact of this change over multiple years,⁹ on April 17, 2013, the CalPERS Board approved new actuarial policies that are designed to "return the system to fully-funded status within 30 years."¹⁰ CalPERS state pension plan is 72 percent funded.¹¹

These new policies include:

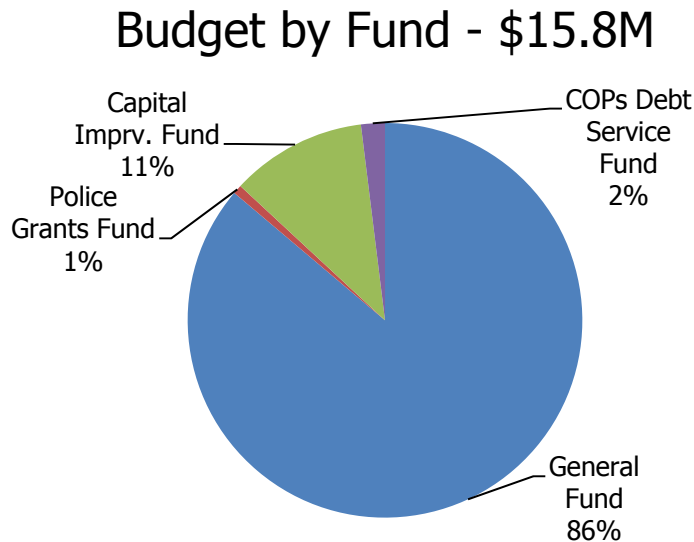
- A change in the rate-smoothing methodology with a 30-year fixed amortization period for gains and losses and
- A five-year ramp-up at the start and a five-year ramp-down at the end of the 30-year time period.

Staff is proposing the establishment of a pension irrevocable trust to the City Council as a means of partially offsetting potential pension cost increases.

FINANCIAL INFORMATION

Summary

This Introduction Section contains a Status of Fund Balances schedule which shows the revenues and expenditures projected for FY 2015-16 and estimated fund balances at the end of the fiscal year. These calculations are based upon projected revenues and expenditures through the end of FY 2014-15. This section also contains summary information on expenditures, current CIP projects and staffing.



⁸ CalPERS Press Release, March 14, 2012

⁹ CalPERS Press Release, April 18, 2012

¹⁰ CalPERS Press Release, April 17, 2013

¹¹ CalPERS Press Release, April 14, 2015

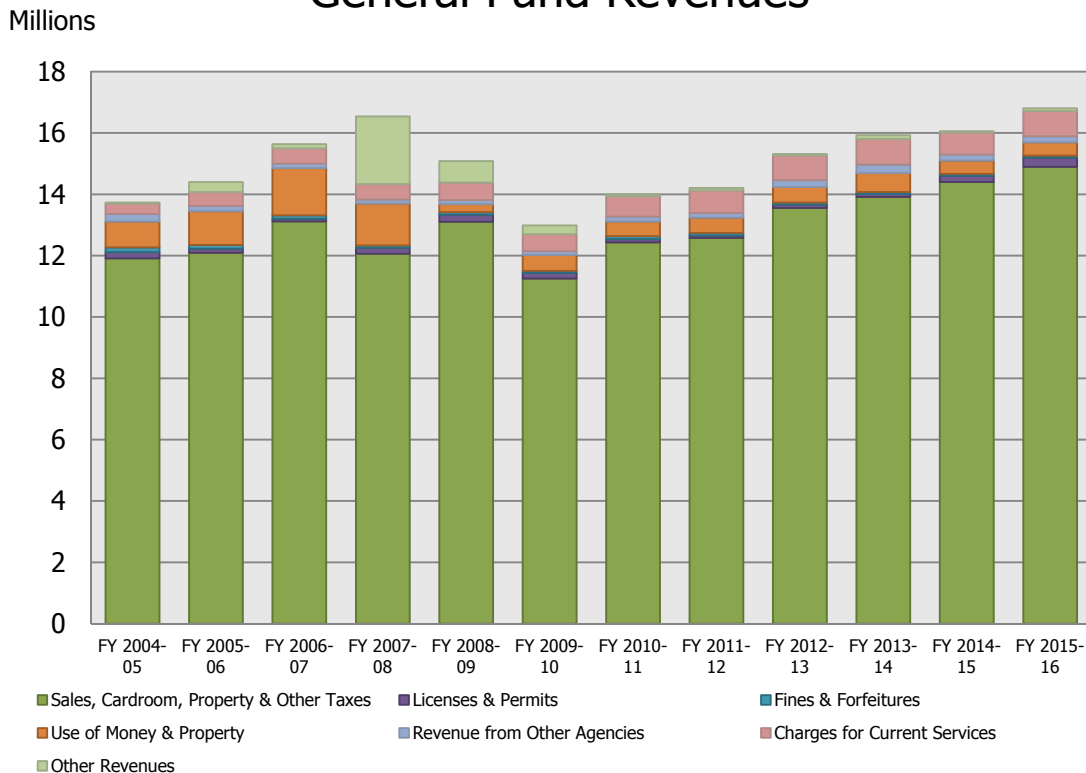
The chart above shows the FY 2015-16 Adopted Budget (all funds) by fund. Total revenues are estimated to be \$17 million with \$16.8 million in General Fund revenue. Expenditures are projected at \$15.81 million, including \$1.76 million in Capital Improvement Plan (CIP) projects. There is a positive balance (surplus) of revenue over expenses of \$1.19 million.

Revenues

Total revenues are estimated to be \$17 million with \$16.8 million in General Fund revenue. Sales tax revenue is projected at \$10.5 million, an 18.6 percent growth over the FY 2014-15 Adopted Budget. Car sales are forecasted to remain strong, while retail sales are estimated to be flat. Cardroom taxes are expected to remain flat from staff’s latest FY 2014-15 estimates and total \$3.85 million for FY 2015-16. This is a 3.75 percent decline from the budgeted amount in FY 2014-15.

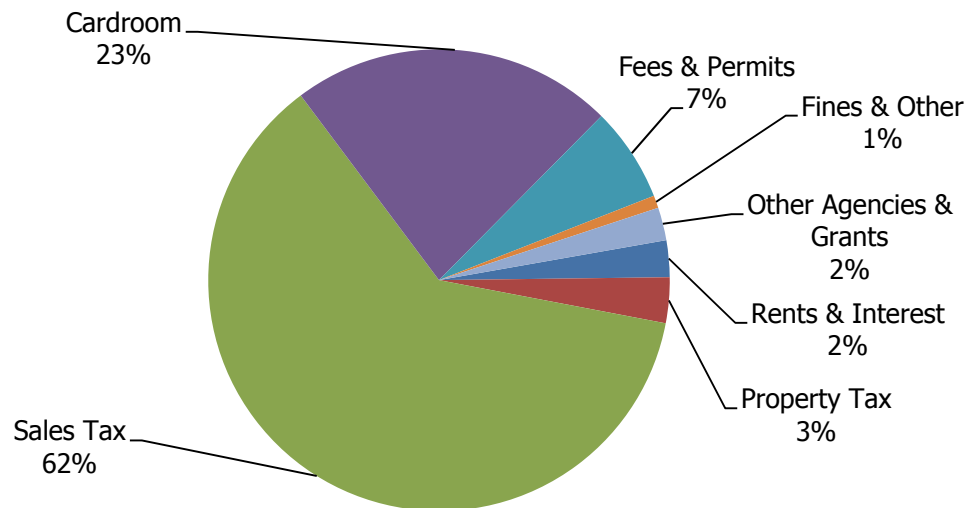
The graph below shows General Fund revenue trends since FY 2004-05. Revenues dropped in FY 2009 and FY 2010 reflecting the impact of the nationwide economic downturn on the Town’s Sales Tax revenues. Sales taxes continue to improve and, assuming continued economic improvement, will likely reach \$11 million in the next few years.

General Fund Revenues



As a low property tax municipality, the Town is heavily reliant on sales and cardroom taxes as indicated by the pie chart below.

General Fund - Revenues \$16.8 M



Expenditures

The FY 2015-16 Adopted Budget provides \$13.7 million in funding to operating departments, approximately \$300,000 for Debt Service and \$1.76 million to the CIP for a total of approximately \$15.8 million. These expenditures are approximately \$3.3 million less than the FY 2014-15 Amended Budget (which did not include the increased Town Hall Renovation capital expense). It is difficult to compare year-to-year expenditures due to the ongoing capital improvements the Town is undertaking.

Removing the capital improvements and debt service for the Town Hall project shows a total \$369,000 increase in spending from our estimated expenditures for FY 2014-15.

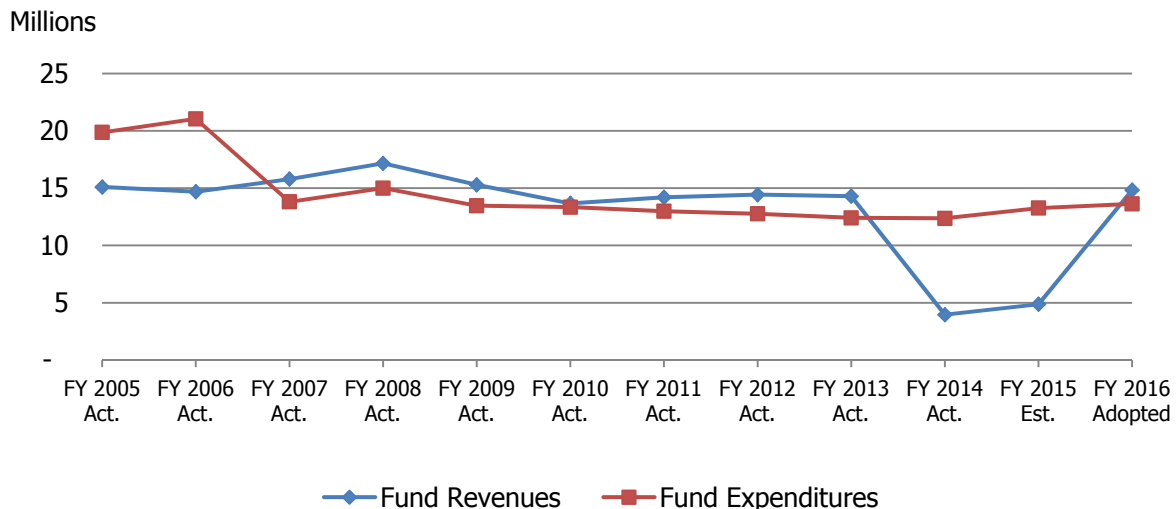
Key expenditure points in the FY 2015-16 Adopted Budget include the following:

- Funding for capital projects for the third consecutive year since the recession started in 2008
- An increase in and modification of staffing in the City Manager Department:
 - Move existing part-time Administrative Technician I to full-time (total budgetary impact of \$54,500)
 - Move existing Administrative Technician III to City Clerk (total budgetary impact of \$11,000)
 - Continuation of Special Projects Manager position at 20 hours per week for six months (total budgetary impact of \$27,000)
- Debt service payments from future incurred debt for the Town Hall project
- All City Treasurer costs moved into the Finance Department budget
- Purchase of a new Town Hall Administrative vehicle
- A significant savings in the City Attorney Department (\$76,000) to reflect the new retainer arrangement with Best Best & Krieger

- A significant savings in the General Services Activity (\$77,000) to reflect the recently-negotiated contract for bulk cable services with Comcast (which saved approximately \$118,000 per year)
- An increase in the Human Resources Division budget to accommodate a salary survey for upcoming negotiations (\$35,000)
- Increase to the Recreation Department budget to accommodate the adult holiday party and increased consultant (classes) costs
- Purchase of one new Police Patrol vehicle and possible purchase of one zero-emissions Police motorcycle
- Funding the water conservation incentive program sewer subsidy at \$100,000.
- Medical benefit cost increases

The following chart shows a comparison of revenues and expenditures for all funds, excluding CIP and debt service payments. Note the drop in revenue for FY 2014 and FY 2015 are due to transfers out for debt payoff and CIP expenditures, respectively.

Revenues and Expenditures All Funds



The FY 2015-16 Adopted Budget includes approximately \$1.76 million to the CIP for various projects. Despite funding various capital improvement projects, the FY 2015-16 Adopted Budget has a surplus of revenues over expenditures of \$1.19 million.

Detail on these programs (and other planned projects) can be found in the Town’s Capital Improvement Plan.

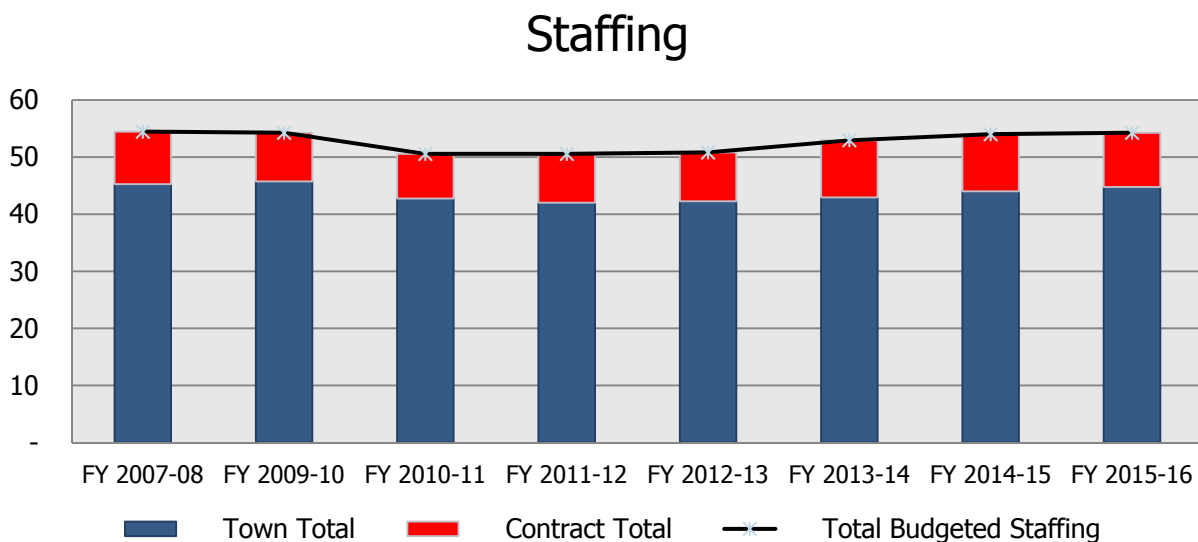
Staffing Changes

Total staffing (including contract positions) increases from 54 FTE in the FY 2014-15 Amended Budget to 54.25 FTE for FY 2015-16, reflecting the restructuring of several positions within the City Manager’s Department:

- Move existing part-time Administrative Technician I to full-time (total budgetary impact of \$54,500)
- Move existing Administrative Technician III to City Clerk (total budgetary impact of \$11,000)
- Continuation of Special Projects Manager position at 20 hours per week for six months (total budgetary impact of \$27,000)

The FY 2015-16 Adopted Budget contains the vacant, unfunded position of Assistant City Manager.

The chart below shows the change in what was a downward trend in staffing and includes contract staff as well.



Employee Salaries and Benefits

Employees continue to understand the uncertain fiscal situation of the Town. The Town granted a cost of living adjustment of 4.5 percent to all employees in September 2013 – the first such increase since 2010. Memorandums of Understanding with the Town’s two employee associations expire at the end of the calendar year. No modifications in salaries and/or benefits have been included in the FY 2015-16 Adopted Budget other than step increases and those changes outlined above.

While recent policy decisions by CalPERS Health provided slight relief to the Town’s costs for health care, the rising cost of health care and pension rates are placing extraordinary pressure on the fiscal health of most California municipalities, including the Town of Colma. The full impacts of the Affordable Health Care Act are still to be realized by the Town as well.

The Town participates in the CalPERS pension program. Employers and employees make contributions to this pension program at rates set by CalPERS. Pension costs continue to be an issue at not only the local level, but at the state level as well. Changes to the system have been adopted at the state level, which will undoubtedly affect Colma in one way or another. Staff continues to monitor this important issue.

On August 1, 2012, the Town established a second tier for all new hires which significantly trimmed the Town's CalPERS rates for new employees. The Public Employee Pension Reform Act of 2013 (PEPRA) also made changes to rates for new employees, hired after 1/1/2013, who are considered to be new to the PERS system. These two actions will continue to assist the Town in managing its pension obligations.

The Town continues to assess its salary and benefit policies and make additional changes that will further its efforts to contain labor-related costs.

Debt Service

Debt service payments of \$308,990 for new Certificates of Participation (COPs) for the Town Hall Renovation are included in the FY 2015-16 Adopted Budget as the Town will be issuing COPs in early FY 2015-16.

RESERVE POLICY

In May 2014, the Council approved changes to the Town's reserve policy to decrease the threshold for the Budget Stabilization Reserve to 100 percent of General Fund expenditures (down from 133 percent). The Town has adopted policies and criteria for allocating its General Fund reserves among several categories. The Status of Fund Balances shows the amount of money allocated to each category. The policies are contained in the Budget and Financial Policies in the Appendix section.

APPRECIATION

In closing, I'd like to thank the City Council for its policy leadership in a year full of changes. This document demonstrates how the difficult choices you made throughout the past several years are continuing to benefit the Town. It is a pleasure working with you to implement your vision for the Town of Colma and to provide a government our residents can be proud of.

Documents like this cannot be completed without teamwork from all involved. To that end I would like to thank the Department Directors for their dedication to the overall effectiveness of the Town's government and to the residents themselves. It is also important to acknowledge Consulting Finance Manager Charlie Francis and contract Records Manager Barbara Noparstak, who ensure the budget document is precise, attractive, informative and award-winning!



Sean Rabé
City Manager

COMMUNITY PROFILE

Town of Colma

UNIQUE SERVICES PROVIDED TO RESIDENTS:

- RECREATION PROGRAMS AT 25-60% OF COST FOR ADULTS AND 15-30% OF COST FOR YOUTH AND SENIORS
- STORM WATER DISCHARGE FEES AT NO COST
- FREE BASIC CABLE
- SEWER SERVICES AT 80% OF COST
- ANNUAL TOWN PICNIC AT NO COST
- ANNUAL TOWN ADULT HOLIDAY PARTY AT 12% OF COST



The Town of Colma known worldwide as the “City of Souls,” is the smallest city in San Mateo County with 1,480 residents and 1.5 million “souls.” However, Colma is more than just 16 cemeteries. Colma’s commercial buildings make a distinct architectural statement resulting from design standards that encourage Spanish-Mediterranean motifs. Colma boasts an old-world charm all its own, from its brick-paved residential streets and ornamental street lamps to its restored historical museum and railroad depot located at its 5,500 square foot Community Center. The recently completed state-of-the-art Police Station complements the architecture of the historic and charming Town Hall across the street. Within its two square mile boundary, the Town enjoys a strong tax base with two shopping centers, one of Northern California’s most complete collections of car dealerships, and a cardroom. There are two BART stations nearby.

ECONOMIC ASSUMPTIONS FOR FY 2015-16

The FY 2015-16 Adopted Budget assumes the national, state and regional economies continue to improve slightly. For FY 2015-16, the Town is budgeting sales tax revenue at an 18.6 percent growth from the FY 2014-15 Adopted Budget, for a total of \$10.5 million. The Town estimates General Fund revenues for FY 2015-16 to be \$16.8 million, which is approximately \$2 million more than General Fund revenues budgeted in the FY 2014-15 Adopted Budget. The rate of inflation is an unknown element. The Town assumes that the inflation rate will remain stable and employee fringe benefit costs, most notably health care and pensions will continue to outpace the overall rate of inflation.

The following assumptions were used in the preparation of this budget:

Revenues

- The sales tax revenue estimate is based on analysis provided by The HdL Companies, the Town's sales tax consultants.
- Cardroom tax revenue is estimated to be \$3.85 million – a 3.75 percent drop from the FY 2014-15 Adopted Budget. This drop is partially attributable to the economic rebound (as sales tax revenue increases from the improving economy, cardroom taxes tend to decrease) and to increased competition in the surrounding areas.
- The State of California continues providing SLESF funding.
- Developer reimbursements and project processing fees for potential private developments are included in the FY 2015-16 Adopted Budget, along with increased planning and City Attorney expenditures for the processing of those developments. If the developments do not move forward in 2015-16, the Town will not realize the increased revenue or associated expenditures.
- A drop of \$100,000 in sewer fee revenue due to the Town's Water Conservation Incentive Program.

Expenditures

- No cost of living adjustments for employees, unless required by contract.
- Health benefits increase by seven percent. Other benefit costs are assumed flat.
- Payroll-related taxes are at the following rates: FICA at 6.2% of salary and Medicare at 1.45% of salary.
- Positions are budgeted at actual step; vacant positions are not budgeted.

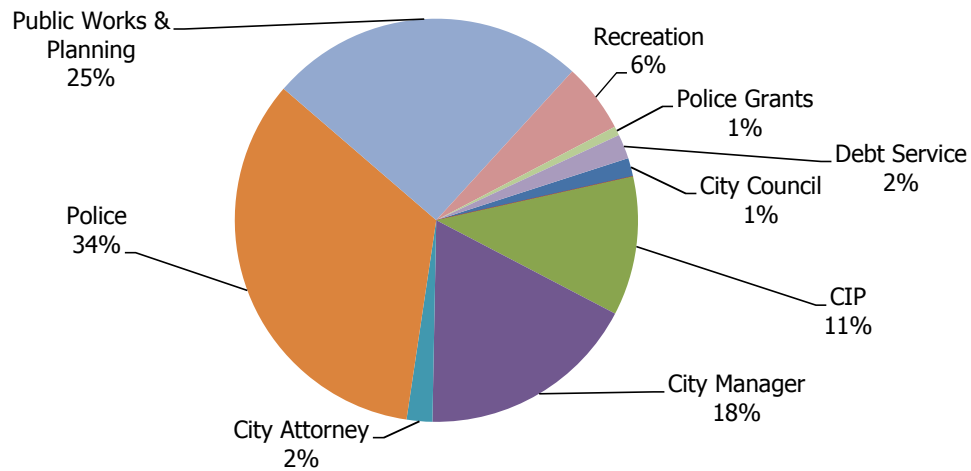
REVENUE SUMMARY

FUND #	REVENUE SOURCE	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ADOPTED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
11	GENERAL FUND					
	TOTAL GENERAL FUND REVENUES	15,314,224	15,926,982	14,806,280	16,059,570	16,803,220
	Transfers to Capital Improvement Fund	(167,700)	(364,031)	(16,046,890)	(16,046,890)	(1,762,000)
	Transfers to COP Debt Service	(957,884)	(11,719,159)	-	-	(308,990)
	Transfers from Special Gas Tax Fund	48,710	60,803	50,750	56,700	43,670
	Transfers from Measure A Fund	56,156	54,682	50,000	50,000	50,000
	Transfers from Debt Service Fund	-	-	-	4,750,000	-
	TOTAL GENERAL FUND REVENUES (NET)	14,293,506	3,959,277	(1,139,860)	4,869,380	14,825,900
21	SPECIAL GAS TAX FUND					
	Revenues from Other Agencies	48,710	60,803	50,750	56,700	43,670
	Transfers to General Fund	(48,710)	(60,803)	(50,750)	(56,700)	(43,670)
	TOTAL SPECIAL GAS TAX FUND	-	-	-	-	-
22	MEASURE A FUND					
	Revenues from Other Agencies	56,156	53,298	50,000	50,000	50,000
	Transfers to General Fund	(56,156)	(54,682)	(50,000)	(50,000)	(50,000)
	TOTAL MEASURE A FUND	-	(1,384)	-	-	-
29	POLICE GRANTS FUND					
	State Police Programs	91,305	90,966	100,000	100,000	100,000
	TOTAL POLICE GRANTS FUND	91,305	90,966	100,000	100,000	100,000
31	CAPITAL IMPROVEMENT FUND					
	Transfers from General Fund	167,700	364,031	16,046,890	16,046,890	1,762,000
	Transfers from Other Funds	-	-	-	-	-
	TOTAL CAPITAL IMPROVEMENT FUND	167,700	364,031	16,046,890	16,046,890	1,762,000
43	COPs DEPT SERVICE FUND					
	Proceeds from COP Issuance	-	-	-	4,750,000	-
	Transfers from General Fund	957,884	11,719,159	-	-	308,990
	Transfers to Other Funds	-	-	-	(4,750,000)	-
	TOTAL COPs DEBT SERVICE FUND	957,884	11,719,159	-	-	308,990
TOTAL REVENUES OF ALL FUNDS		15,510,395	16,132,049	15,007,030	21,016,270	16,996,890

EXPENDITURE SUMMARY BY DEPARTMENT

FUND #	DEPARTMENTS/DIVISIONS	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
11	GENERAL FUND					
	110 - CITY COUNCIL	209,123	220,643	239,010	231,800	238,650
	120 - CITY TREASURER	6,608	7,964	5,110	5,110	-
	130 - CITY ATTORNEY	359,957	388,159	401,000	386,000	325,000
	140 - CITY MANAGER/CITY CLERK ADMIN	948,376	972,970	1,059,870	1,018,400	1,116,670
	141 - HUMAN RESOURCES	188,970	195,792	199,540	197,010	237,490
	150 - FINANCE	317,502	257,819	425,070	402,500	410,090
	151 - GENERAL SERVICES	890,540	930,774	-	1,105,750	1,028,790
	210 - POLICE ADMINISTRATION	941,558	840,124	1,044,030	1,015,480	1,027,070
	220 - POLICE PATROL	3,360,711	3,555,969	3,551,630	3,407,060	3,519,540
	230 - POLICE COMMUNICATIONS	927,725	769,019	799,880	811,830	823,880
	310 - PW ADMIN/ENGINEERING/BUILDING	787,408	736,639	878,000	875,000	878,000
	320 - PW MAINTENANCE	1,803,436	1,762,506	1,929,120	1,922,200	1,927,140
	410 - PLANNING	395,809	417,626	422,000	421,000	588,000
	510 - RECREATION SERVICES	757,639	797,258	848,240	845,830	877,690
	800's - FACILITY OPERATIONS MAINTENANCE	507,422	510,995	615,900	614,120	629,050
	TOTAL GENERAL OPERATING EXPENDITURES	12,402,784	12,364,257	12,418,400	13,259,090	13,627,060
29	POLICE GRANTS FUND					
	240 - POLICE GRANTS	108,605	114,109	113,610	115,640	116,810
31	CAPITAL IMPROVEMENT FUND					
	900's - CAPITAL IMPROVEMENT PROJECTS	66,899	512,052	16,046,890	16,046,890	1,762,000
43	COPs DEBT SERVICE FUND					
	620 - COPs DEBT SERVICE	959,584	12,677,209	-	-	308,990
TOTAL EXPENDITURES OF ALL FUNDS		13,537,872	25,667,627	28,578,900	29,421,620	15,814,860

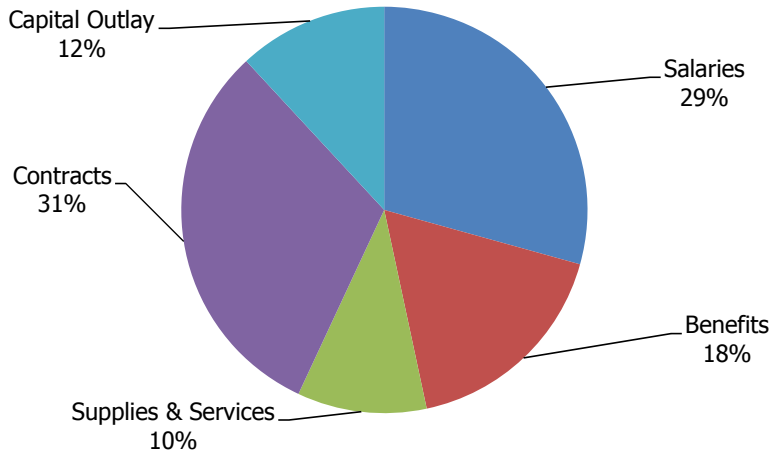
FY 2015-16 Expenditures by Department



EXPENDITURE SUMMARY BY CATEGORY

DEPARTMENTS / DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
CITY COUNCIL	63,240	104,110	71,300	-	-	238,650
CITY ATTORNEY	-	-	-	325,000	-	325,000
CITY MANAGER/CITY CLERK ADMIN	371,600	609,470	59,600	45,000	31,000	1,116,670
HUMAN RESOURCES	114,080	63,930	9,480	50,000	-	237,490
FINANCE	137,090	55,000	43,000	175,000	-	410,090
GENERAL SERVICES	-	-	237,500	791,290	-	1,028,790
POLICE ADMINISTRATION	570,990	303,180	69,800	81,100	2,000	1,027,070
POLICE PATROL	2,229,560	1,094,180	118,800	-	77,000	3,519,540
POLICE COMMUNICATIONS	411,940	200,740	146,200	64,000	1,000	823,880
PW ADMIN/ENGINEERING/BUILDING	-	-	8,000	870,000	-	878,000
PW MAINTENANCE	253,240	141,550	16,650	1,510,200	5,500	1,927,140
PLANNING	-	-	-	588,000	-	588,000
RECREATION SERVICES	407,340	135,350	215,000	115,000	5,000	877,690
FACILITY OPERATIONS/MAINTENANCE	-	-	629,050	-	-	629,050
TOTAL GENERAL FUND EXPENDITURES	4,559,080	2,707,510	1,624,380	4,614,590	121,500	13,627,060
POLICE GRANTS FUND	77,700	34,510	4,600	-	-	116,810
CAPITAL IMPROVEMENT FUND	-	-	-	-	1,762,000	1,762,000
COPs DEBT SERVICE FUND	-	-	-	308,990	-	308,990
TOTAL EXPENDITURES OF ALL FUNDS	4,636,780	2,742,020	1,628,980	4,923,580	1,883,500	15,814,860

FY 2015-16 Expenditures by Category

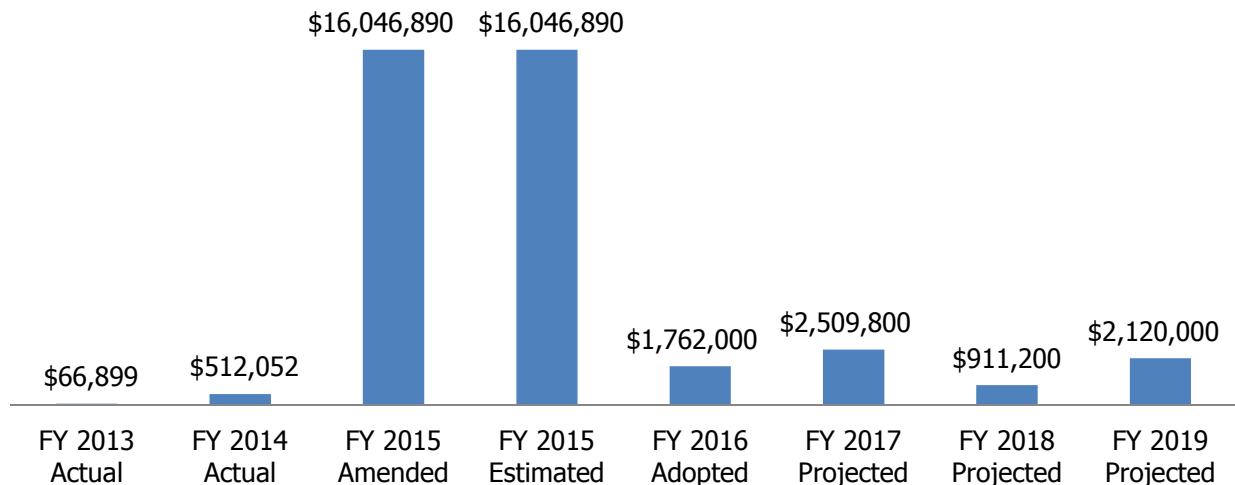




CAPITAL IMPROVEMENT PROJECTS

CAPITAL IMPROVEMENT PROJECTS		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
901	Hillside Boulevard Beautification	66,899	145,190	2,010,000	2,010,000	1,070,000
903	Mission Road Improvements	-	6,144	150,000	150,000	50,000
904	El Camino Real and Mission Rd Signalization	-	-	-	-	-
905	Collins Avenue Improvements	-	-	-	-	50,000
911	Serramonte Boulevard Beautification	-	-	-	-	50,000
912	Colma Boulevard Improvements	-	-	-	-	-
932	Colma Creek Channel Repairs	-	-	-	-	50,000
947	Town Hall Campus Renovation	-	75,349	13,000,000	13,000,000	-
954	Corporation Yard Improvements	-	-	-	-	75,000
955	Townwide Irrigation System Enhancements	-	-	25,000	25,000	-
956	Lawndale Blvd Landscape Imp	-	-	100,000	100,000	-
958	Recreation Center Playground Equipment Upgrade	-	-	-	-	-
971	Sanitary Sewer System Assessment	-	53,469	116,530	116,530	-
981	RIMS	-	-	300,000	300,000	-
982	Townwide Telephone Sys Upgrade	-	-	150,000	150,000	-
983	Access Control at Town Facilities	-	-	-	-	10,000
984	Recreation Software Upgrade	-	-	25,000	25,000	-
985	Geographic Information System	-	21,210	28,790	28,790	-
986	Town's IT Infrastructure Upgrades	-	-	55,000	55,000	30,000
991	General Plan Update	-	142,428	42,570	42,570	165,000
992	ADA Transition Plan Upgrades	-	68,263	44,000	44,000	212,000
TOTAL CAPITAL OUTLAY		66,899	512,052	16,046,890	16,046,890	1,762,000

CIP Expenditures



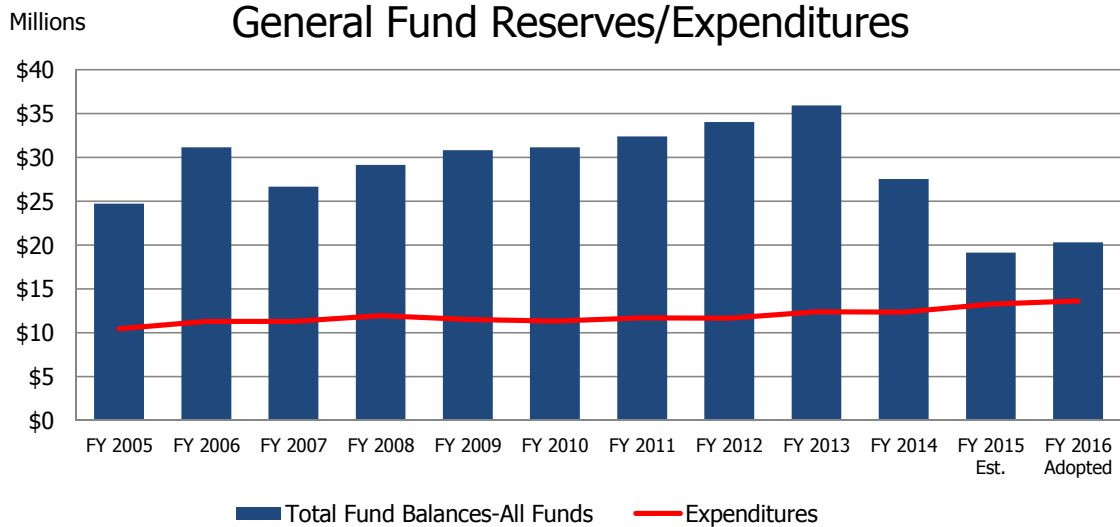
CAPITAL IMPROVEMENT PROJECTS

FY 2016-17 PROJECTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED
2,330,000	-	-
-	-	-
48,800	561,200	-
-	-	-
-	-	-
-	350,000	-
-	-	2,000,000
-	-	-
75,000	-	-
-	-	-
-	-	-
-	-	120,000
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
56,000	-	-
2,509,800	911,200	2,120,000

**STATUS OF FUND BALANCES
YEAR END ESTIMATES
(In thousands)**

FUNDS	Projected Fund Balance 7/1/2015	Revenue	Transfers In (Out)	Total Resources	Total Expenditures	Projected Balance 6/30/2016	Allocated Reserves 6/30/2016	General Reserves 6/30/2016
11 - General Fund	19,077	16,803	(1,969)	33,911	13,627	20,284	16,237	4,047
21 - Gas Tax	-	44	(44)	-	-	-	-	-
22 - Measure A	8	50	(58)	-	-	-	-	-
29 - Police Grants	56	100	-	156	117	39	-	39
31 - CIP	-	-	1,762	1,762	1,762	-	-	-
43 - COPs Debt Service	-	-	309	309	309	-	-	-
TOTAL	19,141	16,997	-	36,138	15,815	20,323	16,237	4,086

Estimated General Fund Reserves for FY 2015-16		
Committed	Debt Reduction	618
	Retiree Healthcare	1,042
	Budget Stabilization	13,627
Assigned	Litigation	100
	Insurance	100
	Disaster Response and Recovery	750
Unassigned		4,047
Total		20,284



STAFFING

POSITION TITLE	FY 2011-12 ADOPTED	FY 2012-13 ADOPTED	FY 2013-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED
Town Staffing					
Accountant I	1.00	1.00	-	-	-
Accounting Technician	0.75	0.75	0.75	1.80	1.80
Administrative Technician I	-	-	-	-	1.00
Administrative Technician II/III	1.50	1.50	1.50	1.50	-
Assistant City Manager / Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
City Clerk	-	-	-	-	1.00
City Manager	-	-	-	-	1.00
City Manager / City Clerk	1.00	1.00	1.00	1.00	-
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Special Projects Management Analyst	-	-	-	-	0.25
Vacant, unfunded Assistant City Manager	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)
City Manager Department Total	5.25	5.25	4.25	5.30	6.05
Maintenance Supervisor	-	-	-	-	1.00
Maintenance Technician I	1.00	1.00	1.00	1.00	1.00
Maintenance Technician II	1.00	1.00	1.00	1.00	1.00
Maintenance Technician III	1.00	1.00	1.00	1.00	-
Public Works Department Total	3.00	3.00	3.00	3.00	3.00
Administrative Technician II	1.00	1.00	1.00	-	-
Part-time Facility Attendant (7 x .5)	3.00	3.00	3.50	3.50	3.50
Part-time Recreation Leader (8 x .5)	4.00	4.00	4.00	4.00	4.00
Recreation Coordinator	1.00	1.00	1.00	2.00	2.00
Recreation Services Director	1.00	1.00	1.00	1.00	1.00
Recreation Department Total	10.00	10.00	10.50	10.50	10.50
Administrative Technician III	1.00	1.00	1.00	1.00	1.00
Community Services Officer	0.75	1.00	1.00	1.00	1.00
Detective	1.00	1.00	1.00	1.00	1.00
Detective Sergeant	1.00	1.00	1.00	1.00	1.00
Dispatch Supervisor	1.00	1.00	1.00	1.00	1.00
Dispatcher	4.00	4.00	3.20	3.20	3.20
Officer	11.00	11.00	11.00	11.00	11.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Commander	1.00	1.00	1.00	1.00	1.00
Sergeant	4.00	4.00	4.00	4.00	4.00
Vacant, unfunded Police Officer	(2.00)	(2.00)	-	-	-
Police Department Total	23.75	24.00	25.20	25.20	25.20
Town Total	42.00	42.25	42.95	44.00	44.75
Contract Staffing					
Building	1.25	1.25	1.25	1.25	1.25
City Attorney	1.00	1.00	1.00	1.00	0.50
Engineering	3.50	3.50	3.50	3.50	3.50
Finance	-	-	0.75	0.75	0.75
Planning	1.80	1.80	2.50	2.50	2.50
Public Works	1.00	1.00	1.00	1.00	1.00
Contract Total	8.55	8.55	10.00	10.00	9.50
Total Budgeted Staffing	50.55	50.80	52.95	54.00	54.25





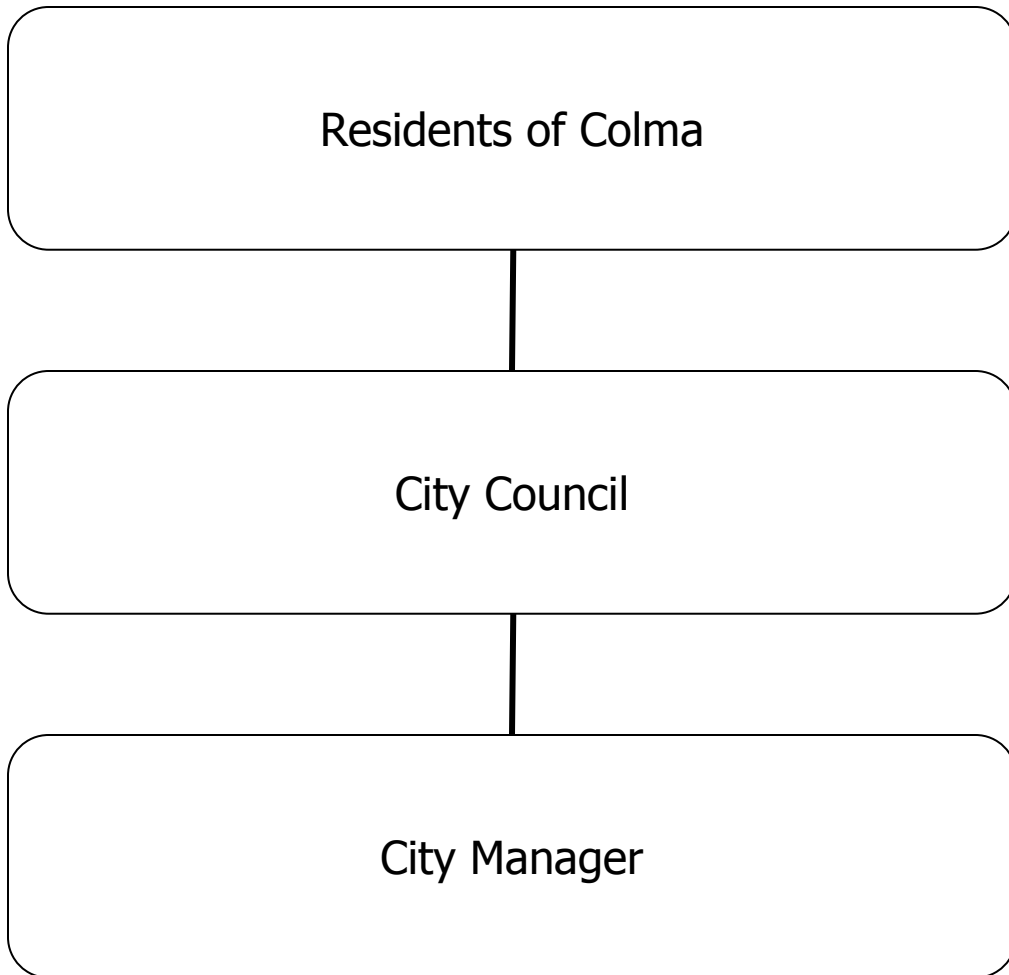
TOWN OF COLMA

Departments



City Council

City Council



DEPARTMENT: CITY COUNCIL
FUNCTION: GENERAL GOVERNMENT
FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The City Council is the elected policy-making body for the Town of Colma. The City Council has four key roles, which may be described as legislative, quasi-adjudicatory, quasi-executive, and representative.



- *Legislative:* In its legislative role, the City Council makes laws, which may be in the form of an ordinance or a resolution. Some examples of legislative acts are an Ordinance Regulating the Uses of Land in the Town and an Ordinance Prohibiting Nuisances in the Town.
- *Quasi-executive:* In its quasi-executive role, the Council sets policies for the Town's key staff, much like a Board of Directors of a publicly-held corporation. The Council also sets goals and expectations of the City Manager and City Attorney and determines overall staffing levels for the Town. In a City Manager form of government, council members are not involved in managing the day-to-day operations of the City, leaving that role to the City Manager.
- *Quasi-judicial:* The Council frequently sits as an adjudicatory body. At times, the Council is obligated to hear evidence and make an impartial decision. At others, the Council has some discretion on how to rule. An application for use permit and a request to revoke a use permit are examples of the types of matters that come before the Council in its quasi-judicial role.
- *Representative:* Council members frequently act as the Town's representative before other public agencies. In these cases the member's authority goes only so far as the instructions given to him or her by the entire council. The City Council represents the Town on various local, regional and statewide committees, boards and commissions, such as the San Mateo County Council of Cities.

STAFFING

The City Council is comprised of five members elected at large who serve four-year overlapping terms. Each year, the Council selects a member to act as Mayor.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget is 0.15% less than the FY 2014-15 Amended Budget because of a decrease in benefits partially offset by an increase in salaries.

EXPENDITURE DETAIL

110 - CITY COUNCIL		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	SALARIES & WAGES					
51001	Elected Officials	48,620	57,460	54,430	54,440	55,440
51009	Deferred Compensation	4,400	5,200	4,800	4,800	4,800
51020	Cash-in-lieu - Medical	2,750	3,250	-	3,000	3,000
	Total Salaries & Wages	55,770	65,910	59,230	62,240	63,240
	BENEFITS					
52001	PERS Misc. Employees	6,651	8,116	8,900	8,905	7,330
52007	Health	76,042	72,837	80,930	72,011	78,050
52008	Dental	9,034	9,034	12,420	11,292	12,420
52009	Life Insurance	360	345	360	330	360
52011	Vision	1,559	1,435	1,710	1,559	1,710
52014	Social Security Employer	3,384	4,009	3,370	3,375	3,440
52015	Medicare Employer	791	938	790	789	800
	Total Benefits	97,820	96,713	108,480	98,260	104,110
TOTAL SALARY WAGES & BENEFITS		153,590	162,623	167,710	160,500	167,350
	SUPPLIES & SERVICES					
60002	Office Supplies	277	400	500	500	500
60005	Special Dept. Expenses <i>Council Reorganization, Community Outreach</i>	5,131	2,710	8,000	8,000	8,000
60007	Donations	45,153	50,250	51,800	51,800	51,800
60010	Conferences & Meetings	2,156	2,399	1,000	1,000	1,000
60016	Council Member A	1,498	1,467	2,000	2,000	2,000
60017	Council Member B	565	345	2,000	2,000	2,000
60018	Council Member C	280	200	2,000	2,000	2,000
60019	Council Member D	40	105	2,000	2,000	2,000
60020	Council Member E	434	145	2,000	2,000	2,000
	Total Supplies & Services	55,533	58,020	71,300	71,300	71,300
TOTAL SUPPLIES & SERVICES		55,533	58,020	71,300	71,300	71,300
DEPARTMENT TOTAL		209,123	220,643	239,010	231,800	238,650

City Treasurer



DEPARTMENT: CITY TREASURER
FUNCTION: GENERAL GOVERNMENT
FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The duties of the City Treasurer consist mainly of monitoring the Town’s investment activities and reporting the results to the City Council. The Treasurer is a signatory on the Town’s depository accounts.

STAFFING

The Town appoints a Treasurer (contracted finance manager) to oversee the Town’s investment activities because Colma voters changed the role of the Treasurer from that of an elected official to an appointed position in November, 2010.

BUDGET HIGHLIGHTS

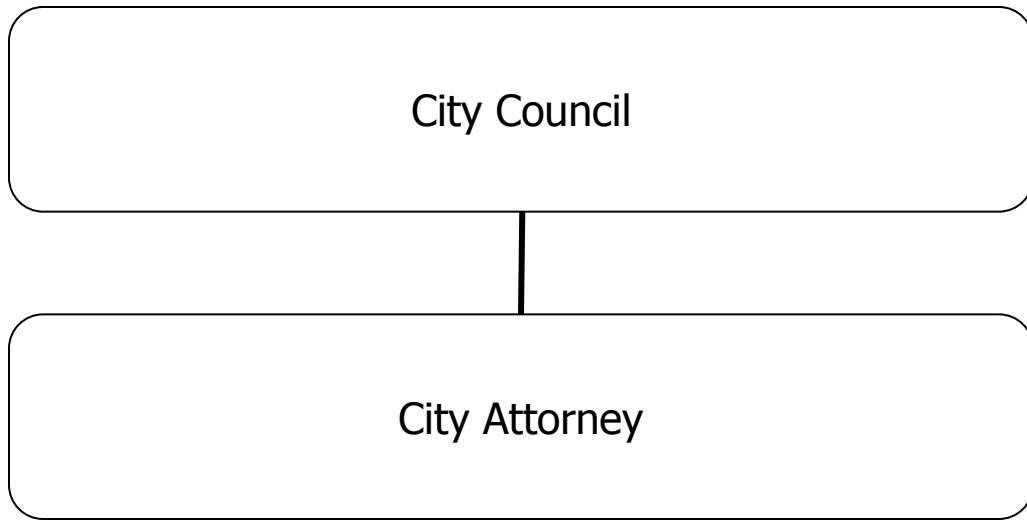
There is no FY 2015-16 Adopted Budget because the elected position ended in December and there are no expenses associated with the appointed Treasurer.

EXPENDITURE DETAIL

120 - CITY TREASURER		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
51001	Elected Officials <i>1 @ \$558/mo - 6 months</i>	6,138	7,254	3,350	3,348	-
	Total Salaries & Wages	6,138	7,254	3,350	3,348	-
	<u>BENEFITS</u>					
52014	Social Security Employer	381	450	210	208	-
52015	Medicare Employer	89	105	50	49	-
	Total Benefits	470	555	260	260	-
TOTAL SALARY WAGES & BENEFITS		6,608	7,809	3,610	3,608	-
	<u>SUPPLIES & SERVICES</u>					
60008	Dues & Publications	-	155	500	500	-
60010	Conferences & Meetings	-	-	1,000	1,000	-
TOTAL SUPPLIES & SERVICES		-	155	1,500	1,500	-
DEPARTMENT TOTAL		6,608	7,964	5,110	5,110	-

City Attorney

City Attorney



DEPARTMENT: CITY ATTORNEY

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The City Attorney:

- Provides legal advice to the City Council, City Manager and staff in identifying legal options and strategies for implementing and achieving the goals, policies and objectives of the City Council.
- Attends meetings of the City Council and other advisory committees, as needed.
- Meets regularly with City Manager and staff to discuss proposed programs, policies and activities.
- Prepares or reviews all resolutions, ordinances and contracts for consideration by the City Council.
- Monitors and disposes of pending claims involving potential tort liability.
- Represents the Town in significant litigation matters involving the Town or manages the representation provided by outside counsel.
- Interprets the law for Council Members and staff and renders formal legal opinions.
- Provides training to Council Members and staff on ethics, Brown Act and new laws.
- Provides general legal advice and opinions to the City Council and staff regarding any and all municipal law matters.

The City Attorney's mission is to provide legal advice and support to the City Council and staff to aid them in carrying out their responsibilities.

STAFFING

The Town contracts for City Attorney services equivalent to 0.5 FTE.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the City Attorney's Office engaged in or accomplished the following special projects:

- Guided the Town on changing its City Treasurer from an elected to an appointed position.
- Drafted Administrative Code updates to implement federal criminal background checks for all employees and independent contractors.
- Drafted contract with Ratcliff Architects for Town Hall Renovation Project and guided staff on various issues involving same.
- Revised and updated Grant Non-Profit Donation Process for the Town.
- Drafted lot line adjustment ordinance to ensure consistency with state law.
- Reviewed and revised Mitigated Negative Declaration for Serramonte Ford remodel and prepared resolutions for same.
- Prepared Building Code Ordinance to update all building codes to the 2013 edition.
- Reviewed and analyzed proposed Animal Control Agreement with the County and all the cities in the County.

- Drafted Animal Control Ordinance and Fee update for consistency with the County's provisions.
- Assisted with an update to the Town Parking Code to revise parking regulations on newly finished Hillside Boulevard.
- Drafted a local conflict of interest code update to address new City Manager Department staffing changes.
- Drafted a new bulk cable television services contract.
- Assisted staff in preparing the proper environmental review for the removal of the 50-unit limit in the Land Use Element of the Town's General Plan.
- Drafted Solid Waste Franchise Agreement and assisted with a draft RFP.
- Assisted staff in preparing a revision to the Town's Reasonable Accommodation Ordinance.
- Reviewed and drafted ordinance for prohibited activities in parks.
- Filed a weapons destruction request with the San Mateo County Superior Court for a Welfare and Institutions Code 5150 hold on an individual to ensure the weapon was not returned to the potentially mentally ill individual.
- Assisted the Police Chief with a hearing regarding a Lucky Chances employee registration denial.
- Guided public works staff on new legislation regarding prevailing wage laws and the State Department of Industrial Relations.
- Provided guidance to the City Council on the scope of newly updated Fair Political Practices Commission (FPPC) regulations.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget is 19% lower than the FY 2014-15 Amended Budget, partially offset by an increase in revenue. The Town recently changed its billing arrangement with the Town's Contract City Attorney which is anticipated to lead to cost reductions assuming workload remains consistent with prior years.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Projected
Ordinances drafted or revised	9	8	13	12
Resolutions drafted or revised	56	55	49	50
Opinions written	19	17	15	20
Staff reports written	16	11	14	15
Staff reports reviewed for legal sufficiency	55	50	40	40
Contracts drafted or revised	16	35	35	20
Code enforcement cases prosecuted	1	0	0	0
Pitchess motions argued	2	0	0	2

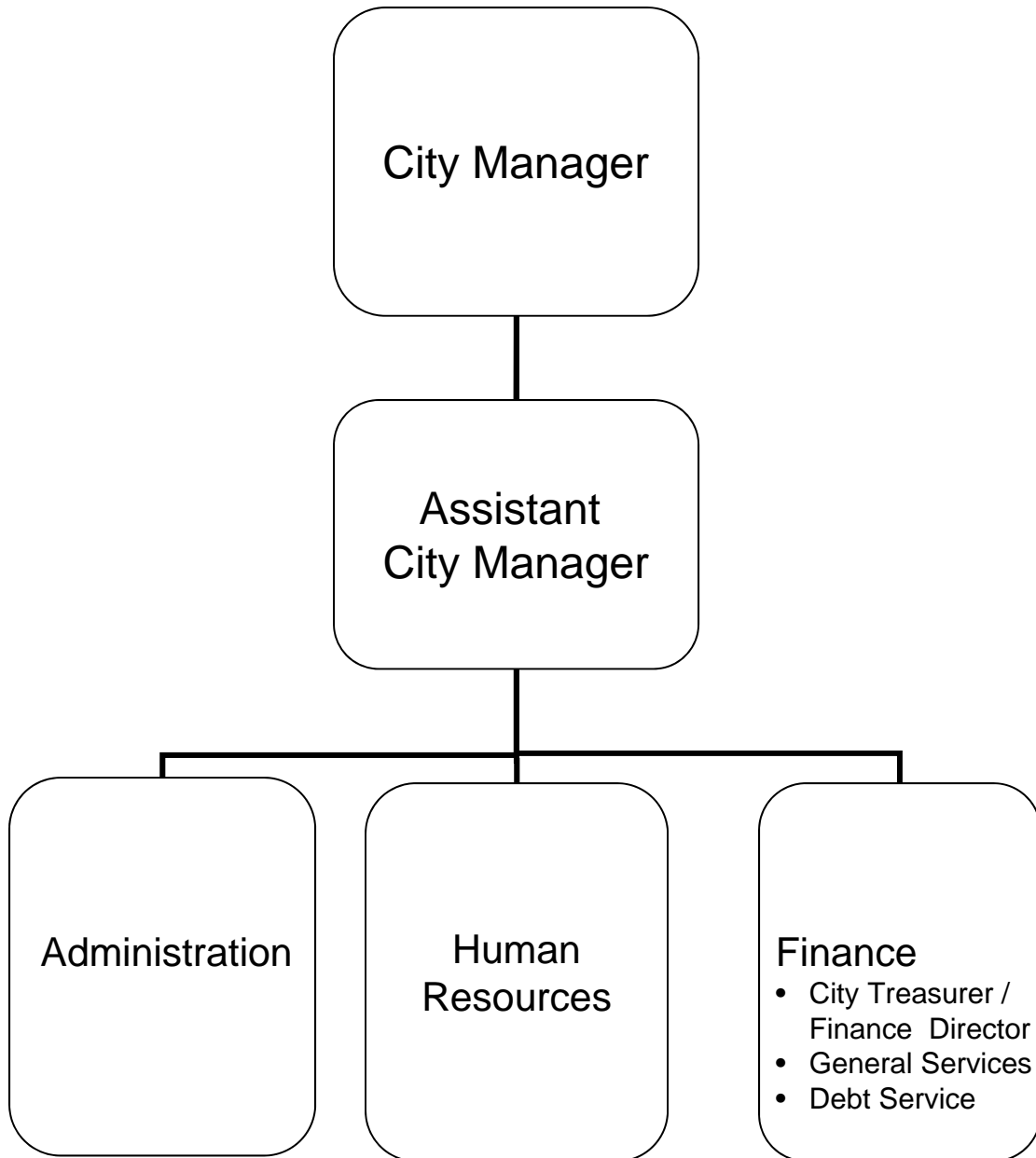
EXPENDITURE DETAIL

130 - CITY ATTORNEY		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	CONTRACTUAL					
71002	Professional Services-City Attorney <i>Fees and reimbursable expenses paid to Best, Best & Krieger</i>	358,290	378,768	390,000	375,000	320,000
71004	Professional Services-Outside Counsel <i>Fees and reimbursable expenses paid to special counsel for employment, code enforcement, litigation, etc.</i>	1,667	9,391	11,000	11,000	5,000
	Total Contractual	359,957	388,159	401,000	386,000	325,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		359,957	388,159	401,000	386,000	325,000
DEPARTMENT TOTAL		359,957	388,159	401,000	386,000	325,000



**City
Manager /
City Clerk**

City Manager / City Clerk Department



DEPARTMENT: CITY MANAGER / CITY CLERK

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The City Manager / City Clerk Department contains the central administrative services for the Town. The City Manager also serves as the City Clerk. Department functions include general managerial oversight of departments and Capital Improvement Program (CIP) projects as well as traditional City Clerk functions such as records management, City Council support, and elections. The Assistant City Manager also serves as the Finance Director. This position is vacant.

The Department consists of the following divisions:

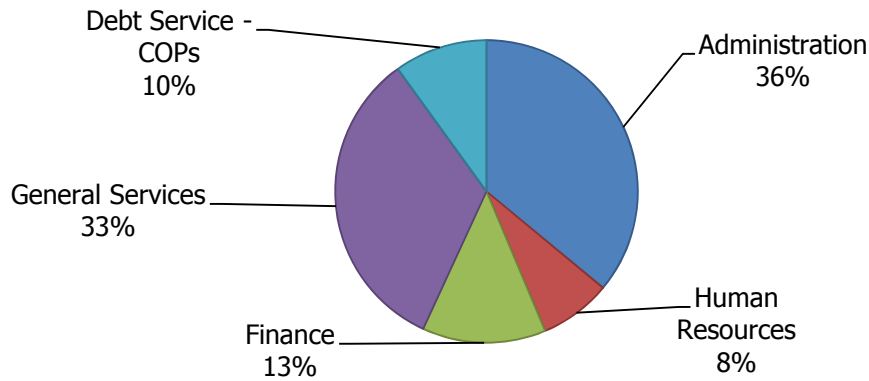
- Administration
- Human Resources
- Finance, with General Services and Debt Service

Positions include: City Manager, Assistant City Manager, Human Resources Manager, City Clerk, two Accounting Technicians (1.8 FTE), one Administrative Technician and one Senior Project Manager (0.25 FTE).

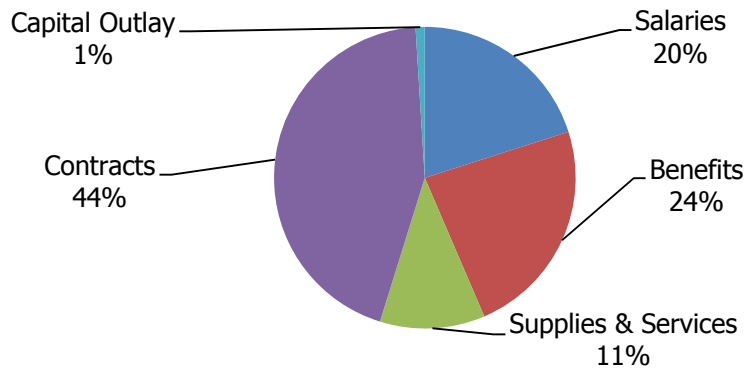
NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
140	ADMINISTRATION*	371,600	609,470	59,600	45,000	31,000	1,116,670
141	HUMAN RESOURCES	114,080	63,930	9,480	50,000	-	237,490
150	FINANCE	137,090	55,000	43,000	175,000	-	410,090
151	GENERAL SERVICES	-	-	237,500	791,290	-	1,028,790
620	DEBT SERVICE - COPs	-	-	-	308,990	-	308,990
TOTAL EXPENDITURES		622,770	728,400	349,580	1,370,280	31,000	3,102,030

*Benefits number includes retiree benefit costs.

City Manager / City Clerk Divisions



City Manager / City Clerk Categories



DEPARTMENT: CITY MANAGER / CITY CLERK
DIVISION: ADMINISTRATION
FUNCTION: GENERAL GOVERNMENT
FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The Administration Division provides support to residents, members of the City Council and staff. Division functions include front office reception and general administrative support; City Council agenda and packet preparation; Council meeting minutes; records management; and elections.

STAFFING

Positions include the City Manager, the Assistant City Manager, the City Clerk, one Administrative Technician and one 1/4-time Senior Project Manager. Funding for the Assistant City Manager position was removed in the FY 2009-10 Adopted Budget and the position remains unfunded in the FY 2015-16 Adopted Budget.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Administration Division:

- Provided oversight of Town Hall Renovation project including advice on scope of project and funding opportunities.
- Continued to increase the Town's economic visibility through an advertisement in the County's visitor guide and a holiday TV commercial and increased participation in community events.
- Continued to implement the Capital Improvement Plan program as approved by the City Council.
- Held a successful midterm election (including election of two City Council seats).
- Recruited and successfully transitioned to a new City Attorney upon retirement of long-term City Attorney.
- Promoted a Police Department Commander to Chief of Police upon retirement of incumbent.
- Coordinated negotiations for new bulk cable franchise.
- Received a clean audit for FY 2013-14.

For FY 2015-16, the Administration Division goals include:

- Continue project oversight for the Town Hall Renovation project including issuance of new Certificates of Participation for partial project funding.
- Successfully split City Manager and City Clerk positions and appoint current Administrative Technician III to City Clerk.
- Continue assessment of issues compromising the Town's long-term fiscal health.



- Successfully complete labor contract negotiations with the Town’s various employee associations.
- Increase business outreach efforts and economic development.
- Complete request for proposals and enter into a contract for solid waste collection and disposal with one company.
- Continue to implement the City Council’s priorities as outlined in the two-year strategic plan.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget for the Administration Division is 5% higher than the FY 2014-15 Amended Budget due to increased staffing costs and an automobile purchase partially offset by lower benefits because of higher payroll benefit assumptions in the prior fiscal year.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Projected
Community Recognition:				
• Proclamations prepared	18	19	20	20
• Certificates prepared	130	137	135	130
• Flower arrangements sent	8	10	10	10
Distribute Colma LiveWire newsletters monthly to households	5,500	5,500	5,400	5,400
Respond to all public records requests within the statutory deadline	30	18	16	18
Maintain per capita Sales Tax ranking in State of California	4	3	3	3
Distribute ColmaWorks newsletter to businesses	3	-	3	4

EXPENDITURE DETAIL

140 - ADMINISTRATION		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff <i>City Manager, City Clerk Administrative Technician I</i>	259,834	270,977	267,400	267,787	342,500
51003	Part-time Staff (<i>Analyst</i>)	31,148	39,362	40,170	35,897	25,000
51004	Comp Time	421	349	300	300	300
51005	Overtime	-	137	200	200	200
51008	Vacation/Sick/Comp Time Payoff	20,407	(19,951)	-	-	-
51009	Deferred Compensation	2,400	1,380	2,400	2,400	2,400
51014	Technology Allowance	1,200	-	1,200	1,200	1,200
	Total Salaries & Wages	315,409	292,254	311,670	307,780	371,600
	BENEFITS					
52001	PERS Misc. Employees	44,268	25,691	58,060	33,564	31,720
52006	Unemployment	4,049	-	-	-	-
52007	Health	24,789	20,827	38,520	26,229	27,010
52008	Dental	4,517	3,576	4,970	4,517	4,970
52009	Life Insurance	144	103	150	132	150
52011	Vision	624	431	690	624	690
52012	Health Club	564	329	-	-	-
52014	Social Security Employer	13,213	18,920	14,730	14,531	18,580
52015	Medicare Employer	4,286	4,532	4,480	4,421	5,350
52017	Retirees Health	336,720	405,891	466,000	466,000	466,000
52018	Retirees Dental	41,969	50,061	55,000	55,000	55,000
	Total Benefits	475,143	530,360	642,600	605,020	609,470
TOTAL SALARY WAGES & BENEFITS		790,552	822,614	954,270	912,800	981,070

EXPENDITURE DETAIL

140 - ADMINISTRATION		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
60001	Public Notices & Advertisements	606	315	200	200	200
60002	Office Supplies	5,523	6,093	7,000	7,000	7,000
60003	Postage	4,311	4,010	5,000	5,000	5,000
60005	Special Dept. Expense	677	183	1,000	1,000	1,000
60008	Dues & Publications <i>C/CAG - \$5,000 Member Assessment, \$10,000 Congestion Relief, \$5,000 Housing Element LAFCO - \$1,500; SAMCAT- \$2,000 ICMA - \$1,500; ABAG - \$1,500 League of California Cities - \$1,500 City Clerk Association - \$400 SMC City Managers' Assn. - \$300 HEART JPA - \$700 Joint Venture Silicon Valley - \$1,000 Other</i>	19,421	18,947	35,000	35,000	35,000
60010	Conferences & Meetings <i>ICMA Conference Economic Development Conference</i>	6,037	1,005	6,000	6,000	6,000
60013	Auto Expense <i>Administration Vehicle</i>	510	282	400	400	400
60031	Election Expenses	68	-	2,000	2,000	2,000
61002	Training	4,496	2,784	3,000	3,000	3,000
	Total Supplies & Services	41,649	33,619	59,600	59,600	59,600
	<u>CONTRACTUAL</u>					
71010	Professional Consulting Services <i>Records Mgmt. Consultant - \$30,000 State Mandated Cost Recovery - \$3,000 Sales Tax Forecasting - \$5,000 Records Storage, Destruction - \$2,000 Public Relations - \$5,000</i>	71,175	113,028	45,000	45,000	45,000
71031	Chamber of Commerce	45,000	-	-	-	-
	Total Contractual	116,175	113,028	45,000	45,000	45,000
	TOTAL SUPPLIES SERVICES & CONTRACTUAL	157,824	146,647	104,600	104,600	104,600
	<u>CAPITAL OUTLAY</u>					
80002	Automobile Purchase	-	-	-	-	30,000
80200	Furniture	-	3,709	1,000	1,000	1,000
	TOTAL CAPITAL OUTLAY	-	3,709	1,000	1,000	31,000
	DIVISION TOTAL	948,376	972,970	1,059,870	1,018,400	1,116,670

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: HUMAN RESOURCES

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Human Resources Division is responsible for personnel functions including policy development and compliance, recruitment and retention, compensation and benefits administration, as well as maintaining the Town's website and participation in the Town's energy conservation initiatives. The Division's budget contains program expenses for the annual employee recognition event, citywide training, safety committee activities and professional consulting services including labor negotiations.



STAFFING

The Division contains the Human Resources Manager.

ACCOMPLISHMENTS

During FY 2014-15, the Division accomplished the following:

- Retained and developed the Town's workforce.
- Coordinated the 13th annual Employee Service Recognition awards with 12 individuals honored including one employee with 35 years of service and one with 20 years of service.
- Assisted individual managers and employees with employment-related issues.
- Ensured compliance with local, state and federal employment laws including the changes to the Family Medical Leave Act, Affordable Healthcare Act and California Sick Leave requirements.
- Enhanced the Town's website.
- Facilitated three team building sessions for Leadership Team.
- Implemented Commuter Benefits Program.
- Expanded background checks to include the FBI database.
- Reviewed and revised fiduciary responsibility as it relates to Town's 457 plans.
- Facilitated a CalWater Native Garden class at the Community Center.

Goals for FY 2015-16 are to:

- Promote employee development by facilitating training opportunities, including cross-training.
- Partner with departments to anticipate and respond to changes, priorities and staffing needs.

- Identify and implement cost containment measures related to employee benefits.
- Participate in the implementation of the Town’s efforts to conserve energy and reduce its carbon emissions.
- Complete compensation study of all employee classifications.
- Negotiate memorandums of understanding with the Town’s two bargaining units.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget is 19% higher than the FY 2014-15 Amended Budget in anticipation of costs related to a compensation study of all employee classifications.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014 -15 Estimated	FY 2015-16 Projected
Circulate Colma Network (employee newsletter) 4x per year	4	4	4	4
Review all job descriptions annually	100%	100%	26%	100%
Process personnel actions within 72 hours of receipt of notification	100%	100%	100%	100%
Provide cost-effective employee training sessions 4x per year	4	8	4	6
Complete energy conservation projects 3x per year	3	3	3	3
Convene the Town’s website committee to ensure quality and timeliness of information 2x per year	2	2	2	2

EXPENDITURE DETAIL

141 - HUMAN RESOURCES		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Human Resources Manager</i>	108,015	114,546	112,880	112,876	112,880
51008	Vacation/Sick/Comp Time Payoff	(3,402)	-	-	-	-
51009	Deferred Compensation	1,200	1,230	1,200	1,200	1,200
	Total Salaries & Wages	105,813	115,776	114,080	114,080	114,080
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	18,468	20,144	21,340	21,338	21,490
52007	Health	23,333	25,291	28,710	27,541	30,430
52008	Dental	2,258	2,258	2,480	2,258	2,480
52009	Life Insurance	72	69	70	66	70
52011	Vision	312	287	340	312	340
52012	Health Club	470	376	450	450	450
52014	Social Security Employer	6,762	7,170	7,030	7,026	7,030
52015	Medicare Employer	1,582	1,677	1,640	1,643	1,640
	Total Benefits	53,258	57,272	62,060	60,630	63,930
TOTAL SALARY WAGES & BENEFITS		159,071	173,049	176,140	174,710	178,010
	<u>SUPPLIES & SERVICES</u>					
60008	Dues & Publications <i>MMANC & PELRA - \$175</i> <i>Labor Posters - \$400</i>	585	183	500	500	580
60010	Conferences & Meetings <i>HRA - \$50</i> <i>NorCalHR - \$500</i> <i>MMANC - \$750,;PELRA - \$,1000</i>	693	1,526	1,800	1,500	2,500
60013	Auto Expense	350	564	400	400	400
61001	Personnel Recruitments	2,687	3,072	2,000	2,000	2,000
61002	Training <i>Citywide - \$1,000</i> <i>Safety Committee - \$1,000</i>	1,114	1,249	2,000	1,500	2,000
61004	Employee Programs <i>Annual Recognition Event</i>	1,495	1,049	1,700	1,400	2,000
	Total Supplies & Services	6,923	7,644	8,400	7,300	9,480
	<u>CONTRACTUAL</u>					
71010	Professional Consulting Services <i>Salary Survey - \$35,000</i> <i>IEDA Labor Negotiations - \$15,000</i>	22,976	15,100	15,000	15,000	50,000
	Total Contractual	22,976	15,100	15,000	15,000	50,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		29,900	22,744	23,400	22,300	59,480
DIVISION TOTAL		188,970	195,792	199,540	197,010	237,490

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: FINANCE

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Finance Division is responsible for paying the Town's bills, maintaining and reconciling accounts, payroll, responding to vendor and employee inquiries within 24 hours and maintaining related files.

The Assistant City Manager (unfunded position) is the designated Finance Director and is responsible for oversight of the Finance Division and also two non-departmental activities: General Services, which includes all insurance for the Town, utility bill payments and miscellaneous expenditures that are of a general nature; and Debt Service for the new proposed Certificates of Participation to fund the proposed Town Hall Renovation Project.

STAFFING

The Assistant City Manager position remains unfunded, and therefore the supervisory duties of the Finance Division are performed by the City Manager, with the assistance of contract finance personnel. The Finance Division is staffed by two Accounting Technicians (1.8 FTE).

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Finance Division:

- Was instrumental in the Town receiving a clean audit for FY 2013-14.
- Received the Excellence in Budgeting Award from the California Society of Municipal Finance Officers (CSMFO) for the third time and the Distinguished Budget Award from the Government Finance Officers Association (GFOA) for the fourth time, for the FY 2014-15 Adopted Budget.
- Analyzed and provided support to City Manager for preparing financing alternatives for the proposed Town Hall Renovation Project.

For FY 2015-16, the Finance Division goals include:

- Assisting the City Manager in issuing Certificates of Participation for the proposed Town Hall Renovation Project.
- Evaluating the feasibility of and preparing a plan to fund the Town's Other Post Employment Benefit (OPEB) liabilities.
- Implementing GASB 68 that requires that a liability for pension obligations to be recognized on the Town's financial statement's balance sheet and a pension expense be recognized on the income statements.
- Analyzing the GASB 68 pension liabilities and expenses and preparing a plan to mitigate the resulting funding and volatility risk.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget is 3.5% lower than the FY 2014-15 Amended Budget due to higher payroll benefit assumptions in the prior fiscal year, partially offset by conferences and meetings.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Projected
Complete 12 required financial reports on-time	100%	100%	100%	100%
Complete 31 required payroll reports on-time	100%	100%	100%	100%
Submit quarterly federal tax returns on-time	100%	100%	100%	100%
Submit six state and county reports on-time	100%	100%	100%	100%
Complete quarterly Investment & Financial Reports on-time			100%	100%

EXPENDITURE DETAIL

150 - FINANCE		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Accounting Technician</i>	56,765	43,359	71,150	67,621	71,160
51003	Part-time Staff <i>Accounting Technician</i>	48,857	23,543	65,930	65,928	65,930
51004	Comp Time	1,613	-	-	-	-
51008	Vacation/Sick/Comp Time Payoff	(1,376)	(5,205)	-	-	-
51009	Deferred Compensation	700	-	-	-	-
51018	Administrative Leave	5,895	-	-	-	-
	Total Salaries & Wages	112,452	61,697	137,080	133,550	137,090
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	19,343	11,766	25,670	17,620	17,990
52007	Health	15,116	8,468	38,520	19,336	20,710
52008	Dental	3,764	2,258	4,970	4,517	4,970
52009	Life Insurance	114	69	150	132	150
52011	Vision	546	287	690	624	690
52014	Social Security Employer	7,044	4,148	8,500	8,280	8,500
52015	Medicare Employer	1,648	970	1,990	1,936	1,990
	Total Benefits	47,574	27,966	80,490	52,450	55,000
TOTAL SALARY WAGES & BENEFITS		160,026	89,663	217,570	186,000	192,090

EXPENDITURE DETAIL

150 - FINANCE		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
60004	Computer Expense/Services <i>Eden - \$14,000</i> <i>Stepford Extra Hours</i>	17,497	24,319	30,000	30,000	30,000
60005	Special Dept. Expense <i>Budget award application fees</i> <i>Disability access payments to the State</i>	983	455	1,000	1,000	1,000
60008	Dues & Publications <i>CA Municipal Treasurers Assn. - \$185</i> <i>CA Society of Municipal Finance Officers - \$110</i> <i>Government Finance Officers - \$145</i>	425	-	500	500	1,000
60010	Conferences & Meetings <i>CA Municipal Treasurers Association</i> <i>CA Society of Municipal Finance Officers</i>	736	-	1,000	10,000	11,000
	Total Supplies & Services	19,642	24,774	32,500	41,500	43,000
	<u>CONTRACTUAL</u>					
70010	Auditing Cardroom	44,354	38,025	45,000	45,000	45,000
71001	Auditing - General	19,178	30,400	30,000	30,000	30,000
71010	Professional Consulting Services	74,302	74,957	100,000	100,000	100,000
	Total Contractual	137,834	143,382	175,000	175,000	175,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		157,476	168,156	207,500	216,500	218,000
DIVISION TOTAL		317,502	257,819	425,070	402,500	410,090

DEPARTMENT: CITY MANAGER / CITY CLERK
DIVISION: FINANCE
ACTIVITY: GENERAL SERVICES
FUNCTION: GENERAL GOVERNMENT
FUNDING SOURCE: GENERAL FUND

ACTIVITY DESCRIPTION

The General Services budget includes expenditures shared by all departments, such as the telephone system, cellular telephones, utilities and insurance. This Activity also includes the cost of funding townwide communications support (basic cable television) for residents.

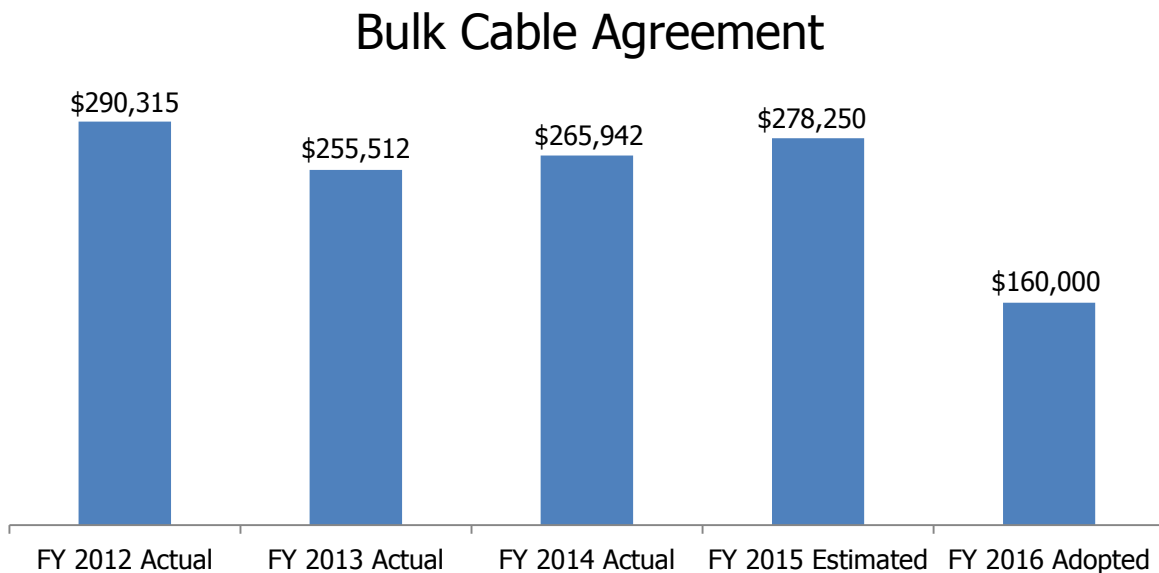
STAFFING

The Finance Division is responsible for General Services. This Activity has no staff.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget is 7% lower than the FY 2014-15 Amended Budget due to a renegotiated contract with the bulk cable service provider, partially offset by drought mitigation costs and higher liability insurance rates.

The chart below shows the trend in bulk cable costs since FY 2011-12.



EXPENDITURE DETAIL

151 - GENERAL SERVICES		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	SUPPLIES & SERVICES					
60004	Computer Expenses and Services <i>New Software Purchases Memory, Printer, Ink Cartridges, Stepford Support Services Stepford Additional Services as Required</i>	91,789	80,255	82,500	82,500	82,500
60005	Special Dept. Expense <i>Community Outreach Interior Plant Maintenance First Aid Supplies, Drought Mitigation</i>	2,685	2,470	5,000	5,000	25,000
60011	Communications <i>Cell Phone Charges Internet Emergency Satellite Phones</i>	17,742	18,964	20,000	20,000	20,000
60012	Utilities <i>PG&E Cal Water, Daly City Water</i>	70,663	71,459	65,000	65,000	65,000
60014	Office Equipment Rental <i>Postage and Folding Machines Copier Admin</i>	25,411	22,529	30,000	30,000	30,000
60033	Safety Grant Programs	19,584	1,600	15,000	15,000	15,000
	Total Supplies & Services	227,874	197,277	217,500	217,500	237,500
	CONTRACTUAL					
71010	Professional Consulting Services <i>Mental Health Network (MHN) Section 125-Flex Plan</i>	2,626	2,646	3,000	3,000	3,000
71031	Grants <i>Chamber of Commerce</i>	-	-	45,000	45,000	45,000
71034	Citywide Communication Support <i>Bulk Cable Service</i>	255,512	265,942	278,250	278,250	160,000
74001	Liability Insurance <i>ABAG - Liability, Property, etc - \$103350 (EIA) Workers' Compensation Advance Pay - \$202000+\$95,000-2166-3033 Driver Alliant - Earthquake, Flood - \$138142</i>	373,016	414,715	512,000	512,000	533,290
74004	Claims Litigation	31,511	50,194	50,000	50,000	50,000
	Total Contractual	662,665	733,497	888,250	888,250	791,290
TOTAL SUPPLIES SERVICES & CONTRACTUAL		890,540	930,774	1,105,750	1,105,750	1,028,790
ACTIVITY TOTAL		890,540	930,774	1,105,750	1,105,750	1,028,790

DEPARTMENT: CITY MANAGER / CITY CLERK

DIVISION: FINANCE

ACTIVITY: DEBT SERVICE
CERTIFICATES OF PARTICIPATION

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

ACTIVITY DESCRIPTION

This Activity shows the budget and expenditures for Certificates of Participation (COPs). COPs are not subject to the provision in state law limiting indebtedness for California cities to 15% of the assessed value of all real and personal property of a city. This is because this statutory limitation applies only to bonded indebtedness of a city payable from the proceeds of taxes levied on property. COPs are collateralized lease payments; not a form of bonded debt.

The Finance Division is responsible for the transfer of funds, which provides the money to the Trustee to make timely payments on principal and interest.

BUDGET HIGHLIGHTS

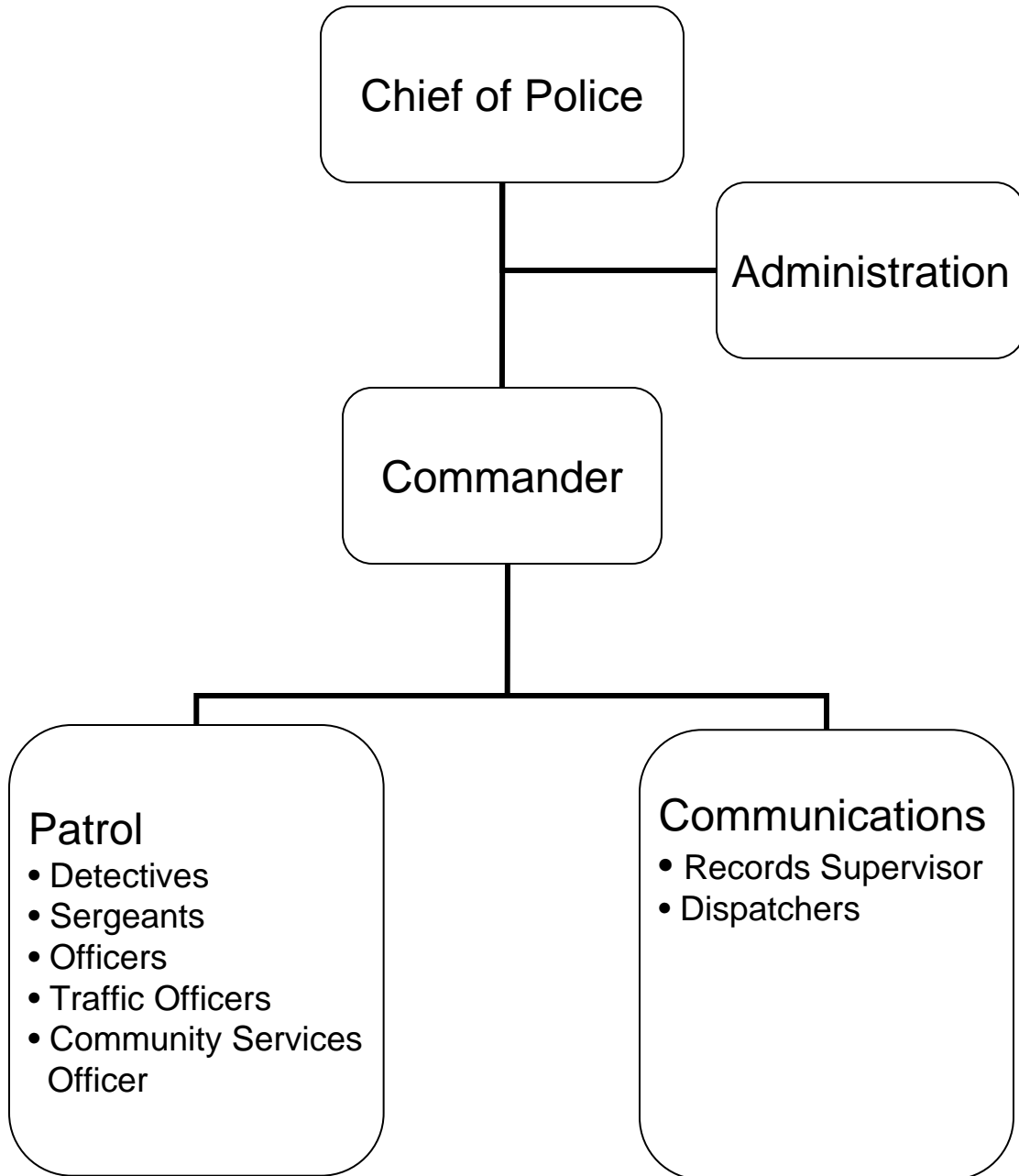
The City Council approved setting the Town Hall Renovation project budget at \$13 million. New Certificates of Participation in the amount of \$4,750,000 are proposed for partial financing of the Town Hall Renovation Project. The remaining \$8.25 million will be from existing cash reserves. This activity provides for the debt service payments estimated at approximately \$309,000 annually.

The previous Certificates of Participation were issued in 2003 to construct a new police facility and community center. The Colma Community Center opened in November 2004, with a total project cost of \$6.25 million. The Police Facility was completed in November 2005 at a total cost of \$8.89 million. The 2003 COPs were retired in May, 2014.

620 – DEBT SERVICE – COPs		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	CONTRACTUAL					
71010	Prof. Consulting Services - Trustee	1,700	16,837	-	-	-
75001	Debt Principal	385,000	12,100,000	-	-	71,490
75002	Debt Interest	572,884	560,371	-	-	237,500
TOTAL CONTRACTUAL		959,584	12,677,209	-	-	308,990
ACTIVITY TOTAL		959,584	12,677,209	-	-	308,990

Police

Police Department



DEPARTMENT: POLICE

FUNCTION: PUBLIC SAFETY

FUNDING SOURCE: GENERAL FUND AND STATE OF CALIFORNIA
SUPPLEMENTAL LAW ENFORCEMENT SERVICES
FUND (SLESF)

DEPARTMENT DESCRIPTION

The Police Department consists of the following divisions:

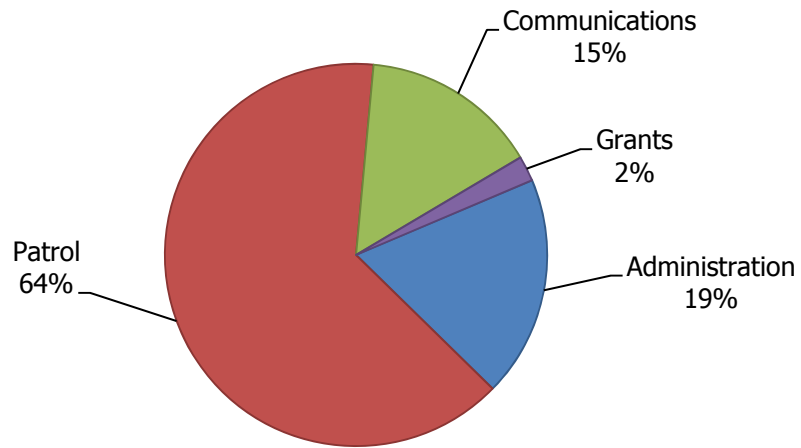
- Administration
- Communication
- Patrol
- Grants

The Department is primarily supported by the General Fund, with the exception of the Community Services Officer (CSO) position which is funded by a SLESF grant from the State of California.

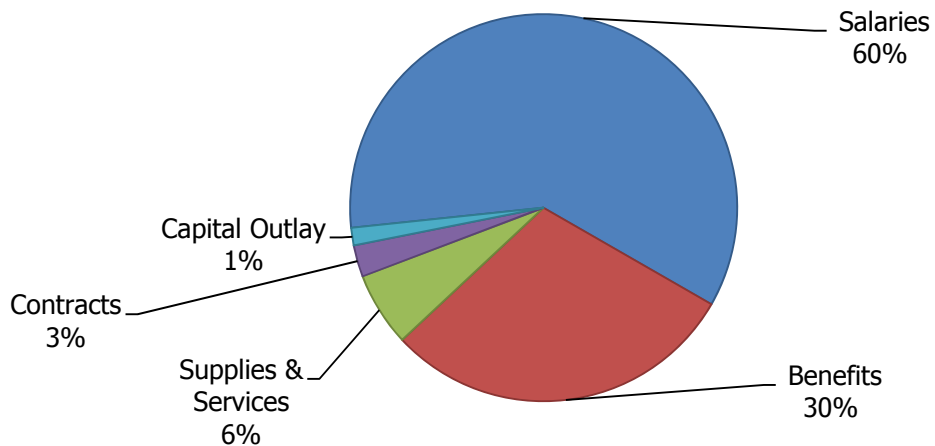
There are a total of 26 positions in the Department, 19 sworn and seven non-sworn (6.2 FTE).

NO.	DIVISION	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
210	ADMINISTRATION	570,990	303,180	69,800	81,100	2,000	1,027,070
220	PATROL	2,229,560	1,094,180	118,800	-	77,000	3,519,540
230	COMMUNICATIONS	411,940	200,740	146,200	64,000	1,000	823,880
240	GRANTS	77,700	34,510	4,600	-	-	116,810
TOTAL EXPENDITURES		3,290,190	1,632,610	339,400	145,100	80,000	5,487,300

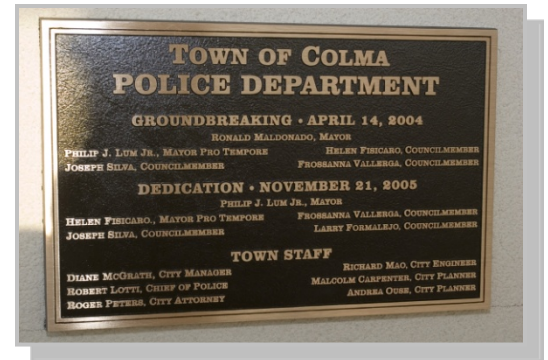
Police Divisions



Police Categories



DEPARTMENT: POLICE
DIVISION: POLICE ADMINISTRATION
FUNCTION: PUBLIC SAFETY
FUNDING SOURCE: GENERAL FUND



DIVISION DESCRIPTION

Police Administration provides the planning, direction and oversight control of the Department.

STAFFING

The staffing for this Division includes the Police Chief, a Detective Sergeant, a Detective and an Administrative Technician III.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Promoted a Sergeant to Commander.
- Promoted a Police Officer to Detective.
- Hired two Police Officers.
- Installed new records management system, vehicle computers and cameras.
- Purchased and equipped three new Ford Explorers for patrol.
- Hosted National Night Out in partnership with Target.
- Launched a police department blog and Facebook site.
- Participated in two countywide Office of Emergency Services exercises.

During FY 2015-16, the Division will:

- Complete an Emergency Operations Center exercise.
- Continue to host Inner Perspectives, a countywide leadership course for law enforcement officers.
- Expand Neighborhood Watch via social media.
- Implement the Bicycle Patrol Program.
- Collaborate with Recreation Division for youth involvement.
- Continue to host National Night Out.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget is 1.6% lower than the FY 2014-15 Amended Budget due to lower salaries and benefits, somewhat offset by higher supplies, services and contracts.

EXPENDITURE DETAIL

210 - POLICE ADMINISTRATION		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff <i>Chief of Police Detective Sergeant Detective Officer Administrative Technician III</i>	351,999	395,531	508,020	496,046	499,280
51003	Part-time Staff <i>Cardroom, Police Academy Related Meetings, Background Checks</i>	3,040	-	-	-	-
51004	Comp Time	-	8,069	9,500	9,500	9,500
51005	Overtime	10,261	5,418	35,000	35,000	30,000
51006	Work Comp, Disability & 4850	40,741	2,928	-	-	-
51007	Holiday	5,410	7,679	11,950	12,063	12,230
51008	Vacation/Sick/Comp Time Payoff	109,934	32,644	10,000	-	10,000
51009	Deferred Compensation	2,950	2,430	3,600	3,600	3,600
51012	Education Incentive	1,000	-	-	6,242	6,380
	Total Salaries & Wages	525,335	454,700	578,070	562,450	570,990
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	13,870	15,217	15,950	15,951	16,060
52002	PERS Safety	116,500	113,325	159,970	157,899	138,460
52007	Health	92,295	67,202	99,300	89,609	98,950
52008	Dental	7,716	6,775	9,940	9,034	9,940
52009	Life Insurance	240	201	290	264	290
52011	Vision	1,117	861	1,370	1,247	1,370
52012	Health Club	-	329	900	475	480
52013	Uniform Allowance	1,760	1,760	2,640	2,640	2,640
52014	Social Security Employer	22,517	22,644	26,760	27,158	27,440
52015	Medicare Employer	7,300	6,686	7,590	7,503	7,550
	Total Benefits	263,316	235,000	324,710	311,780	303,180
TOTAL SALARY WAGES & BENEFITS		788,651	689,700	902,780	874,230	874,170

EXPENDITURE DETAIL

210 - POLICE ADMINISTRATION		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
60003	Postage	1,219	1,557	2,000	2,000	2,000
60004	Computer Supplies <i>IT Expenses, Maintenance Fees, Equip Purchase, Stepford Extra Hours, Sprint</i>	13,003	31,937	20,000	20,000	25,000
60005	Special Dept. Expense <i>Film Process, Cintas First Aid, Printing, Associated Services</i>	8,012	5,582	7,500	7,500	7,500
60008	Dues & Publications <i>Local Committees, Professional Publications, Books and Manuals</i>	5,469	6,300	5,000	5,000	5,000
60010	Conferences & Meetings <i>Local Meetings and Conferences for Admin Personnel</i>	2,825	998	2,500	2,500	2,500
60013	Auto Expense	-	342	-	-	-
61002	Training <i>POST and non-POST Training</i>	8,517	2,908	2,500	2,500	3,000
61003	Tuition Reimbursement	-	-	4,000	4,000	2,800
61005	Inner Perspectives	9,042	8,674	8,750	8,750	10,000
63002	Investigations <i>Sketches, Backgrounds, Detectives' Travel, LC Print Cards, New Employee Background Checks</i>	26,433	12,975	9,500	9,500	10,000
63005	Property and Evidence	2,702	1,468	2,500	2,500	2,000
	Total Supplies & Services	77,222	72,741	64,250	64,250	69,800
	<u>CONTRACTUAL</u>					
71011	Countywide Services Contracts <i>Narcotics Task Force - \$4,000 Crime Lab - \$16,000 First Chance - \$12,500 Animal Control - \$30,000 Office of Emergency Services - \$6,035 CORA, Keller Center Other</i>	75,685	77,683	75,000	75,000	81,100
	Total Contractual	75,685	77,683	75,000	75,000	81,100
	TOTAL SUPPLIES SERVICES & CONTRACTUAL	152,907	150,424	139,250	139,250	150,900
	<u>CAPITAL OUTLAY</u>					
80001	Equip. Purchases <i>Misc. Detective Equipment/Safety Equipment</i>	-	-	1,000	1,000	1,000
80200	Furniture	-	-	1,000	1,000	1,000
	TOTAL CAPITAL OUTLAY	-	-	2,000	2,000	2,000
	DIVISION TOTAL	941,558	840,124	1,044,030	1,015,480	1,027,070

DEPARTMENT: POLICE
DIVISION: POLICE PATROL
FUNCTION: PUBLIC SAFETY
FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

Police Patrol provides front-line uniform response to calls for police services. Police Patrol addresses neighborhood quality-of-life issues, and responds to all security-related service needs of the community including: threats to life and property, enforcement of traffic laws and investigation of crimes against persons and property.



STAFFING

The Division’s personnel include a Police Commander, four Police Sergeants and 11 Police Officers. As staffing allows, one officer is assigned to a motorcycle on a part-time basis, and officers work a variety of other ancillary assignments including SWAT, San Mateo County Gang Task Force, Bicycle Patrol and STEP (Saturation Traffic Enforcement Program).

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Participated in the 2014 DUI Kickoff campaign and deployment for San Mateo County.
- Hosted National Night Out in partnership with Target.
- Participated in the monthly Saturation Traffic Enforcement Program (STEP).
- Attended community events, at least four per officer.
- Participated with the San Mateo County Gang Task Force year-round.
- Honored two officers who received the MADD award for drunk driving arrests.
- Honored one officer for receiving the Lion’s Club service award.
- Responded to over 4,000 calls for service.

During FY 2015-16, the Division will:

- Continue to develop staff for promotional opportunities and specialty positions.
- Participate in a minimum of four community events per officer.
- Continue to promote Neighborhood Watch via social media.
- Continue residential and business checks.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget is 0.9% lower than the FY 2014-15 Amended Budget due to higher payroll benefit assumptions in the prior fiscal year, partially offset by higher auto expenses.

EXPENDITURE DETAIL

220 - POLICE PATROL		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff <i>Commander</i> <i>Police Sergeants (4)</i> <i>Police Officers (11)</i>	1,491,779	1,730,660	1,836,390	1,770,985	1,811,720
51004	Comp Time	25,622	36,831	47,500	47,500	45,000
51005	Overtime	180,402	177,459	225,000	225,000	250,000
51006	Workers Compensation, Disability & 4850	11,801	17,644	-	-	-
51007	Holiday	83,972	90,246	84,220	81,653	83,690
51008	Vacation/Sick/Comp Time Payoff	66,708	(12,691)	-	-	20,000
51009	Deferred Compensation	13,400	14,595	19,150	19,150	19,150
51020	Cash In Lieu	3,875	3,575	-	-	-
	Total Salaries & Wages	1,877,558	2,058,318	2,212,260	2,144,290	2,229,560
	BENEFITS					
52002	PERS Safety	531,258	600,108	597,920	548,779	573,530
52006	Unemployment	-	12,844	-	-	-
52007	Health	602,724	370,508	374,650	300,821	316,500
52008	Dental	33,500	36,511	39,750	36,134	39,750
52009	Life Insurance	1,044	1,097	1,160	1,056	1,160
52011	Vision	4,495	4,593	5,490	4,988	5,490
52012	Health Club	1,438	2,254	2,280	2,700	2,700
52013	Uniform Allowance	10,487	12,100	14,080	14,080	14,080
52014	Social Security Employer	107,547	117,346	111,900	111,053	113,240
52015	Medicare Employer	31,211	31,103	28,090	27,107	27,730
	Total Benefits	1,323,703	1,188,462	1,175,320	1,046,720	1,094,180
TOTAL SALARY WAGES & BENEFITS		3,201,261	3,246,780	3,387,580	3,191,010	3,323,740

EXPENDITURE DETAIL

220 - POLICE PATROL		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
60005	Special Dept. Expense <i>Cell Phones, Evidence, Safety Equipment, Video Equipment, Film, Range Supplies, Fire Arms Related Supplies, Miscellaneous Supplies</i>	27,430	19,108	6,000	6,000	12,000
60008	Dues & Publications <i>PESA, Juv Ofc, CPOA, TMA, Official Magazines/Books, Business Cards</i>	737	328	1,250	1,250	1,000
60010	Conferences & Meetings <i>State & Local Meetings/Conference, Seminars, etc.</i>	812	259	800	800	800
60013	Auto Expense <i>Fuel, Tires, Vehicle Repairs, Vehicle Equipment, Car Wash, Towing</i>	52,010	54,889	56,000	56,000	68,000
61002	Training <i>POST & Non POST Training, Special Enforcement, Terrorism Training</i>	9,867	28,017	15,000	15,000	25,000
63001	Booking Fees <i>Booking Fees, Citation Processing</i>	13,383	12,878	12,500	12,500	10,000
63002	Investigations <i>Travel, Sketches, Equipment Rental for Patrol-Related Investigations, Code Enforcement</i>	241	462	2,000	2,000	2,000
	Total Supplies & Services	104,481	115,940	93,550	93,550	118,800
	<u>CONTRACTUAL</u>					
72001	Auto Repair Services <i>Service Contract</i>	50,341	71,635	55,000	55,000	-
	Total Contractual	50,341	71,635	55,000	55,000	-
TOTAL SUPPLIES SERVICES & CONTRACTUAL		154,822	187,575	148,550	148,550	118,800
	<u>CAPITAL OUTLAY</u>					
80001	Equipment Purchase <i>Weapon Replacement/Purchase, Large Tools and Patrol Equipment</i>	4,628	24,328	15,500	15,500	25,000
80002	Automobile Purchase	-	97,286	-	52,000	52,000
TOTAL CAPITAL OUTLAY		4,628	121,614	15,500	67,500	77,000
DIVISION TOTAL		3,360,711	3,555,969	3,551,630	3,407,060	3,519,540

DEPARTMENT: POLICE
DIVISION: POLICE COMMUNICATIONS
FUNCTION: PUBLIC SAFETY
FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

Police Communications handles the clerical and record-keeping duties of the Department and citizen-initiated calls for service.

STAFFING

The positions in this Division are one Dispatch Records Supervisor, three Dispatchers and two Per Diem Dispatchers (0.2 FTE).



ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Implemented and trained personnel on new records management system from Sun Ridge.
- Installed and implemented electronic evidence technology.
- Purged over 250 cases from evidence room.
- Attached a tactical dispatcher to special operations countywide.

During FY 2015-16, the Division will:

- Participate in a minimum of four community events.
- Cross train dispatchers for succession.
- Continue involvement with tactical dispatching.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget is approximately 3% higher than the FY 2014-15 Amended Budget due to increased salary and benefit costs, partially offset by supplies and services.

EXPENDITURE DETAIL

230 - POLICE COMMUNICATIONS		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Dispatch Supervisor & Dispatchers (3)</i>	380,985	331,221	363,050	356,470	360,140
51003	Part-time Staff <i>Per Diem Dispatcher (0.2)</i>	1,499	3,115	5,360	8,042	8,040
51004	Comp Time	6,095	7,253	5,000	5,000	6,000
51005	Overtime	19,458	34,264	22,500	22,500	26,000
51008	Vacation/Sick/Comp Time Payoff	(744)	(1,861)	-	-	-
51009	Deferred Compensation	5,300	3,690	4,450	4,450	4,450
51019	CAD Administrator Incentive Pay	7,266	6,030	-	7,314	7,310
	Total Salaries & Wages	419,859	383,712	400,360	403,780	411,940
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	67,955	54,595	60,410	60,041	60,710
52007	Health	111,392	79,207	77,730	86,709	94,690
52008	Dental	10,163	8,657	9,940	9,034	9,940
52009	Life Insurance	318	258	290	264	290
52011	Vision	1,403	1,076	1,370	1,247	1,370
52013	Uniform Allowance	4,416	2,161	3,990	4,656	4,660
52014	Social Security Employer	26,642	22,742	23,090	23,342	23,570
52015	Medicare Employer	6,472	5,622	5,400	5,459	5,510
	Total Benefits	228,760	174,319	182,220	190,750	200,740
TOTAL SALARY WAGES & BENEFITS		648,619	558,030	582,580	594,530	612,680

EXPENDITURE DETAIL

230 - POLICE COMMUNICATIONS		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
60002	Office Supplies <i>Department Wide Account Document Distruction</i>	9,631	12,224	5,600	5,600	6,000
60004	Computer Supplies <i>CAD/RMS Maintenance</i>	16,795	12,164	40,000	40,000	28,000
60005	Special Dept. Expense <i>Records Purge, Special Dept. Needs, Minor Equipment Repair/Replacement</i>	2,019	2,530	2,500	2,500	2,500
60008	Dues & Publications <i>Comm Managers, Official Manuals Books</i>	-	272	200	200	200
60010	Conferences & Meetings <i>Sun Ridge Conference, Local Meetings and Conferences</i>	364	446	2,000	2,000	2,000
60011	Communications <i>Contract Cost for SSFPD Dispatch Services, Radio Repair/Maintenance</i>	99,185	99,514	100,000	100,000	105,000
61002	Training <i>POST and Non-POST Training, Updates</i>	1,059	1,464	2,000	2,000	2,500
	Total Supplies & Services	129,054	128,614	152,300	152,300	146,200
	<u>CONTRACTUAL</u>					
72003	Equipment Maintenance <i>Message Switch - \$13,750 Portable Radios - \$8,250 Copy Machine - \$11,500 TEA (Radio Console, Lawnet) - \$19,500 Microwave Telephone - \$7,000 Other</i>	65,850	82,375	64,000	64,000	64,000
	Total Contractual	65,850	82,375	64,000	64,000	64,000
	TOTAL SUPPLIES SERVICES & CONTRACTUAL	194,904	210,989	216,300	216,300	210,200
	<u>CAPITAL OUTLAY</u>					
80001	Equipment Purchases	84,202	-	500	500	500
80200	Furniture	-	-	500	500	500
	TOTAL CAPITAL OUTLAY	84,202	-	1,000	1,000	1,000
	DIVISION TOTAL	927,725	769,019	799,880	811,830	823,880

DEPARTMENT: POLICE
DIVISION: POLICE GRANTS
FUNCTION: PUBLIC SAFETY
FUNDING SOURCE: STATE OF CALIFORNIA SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (SLESF)

DIVISION DESCRIPTION

The Police Grants budget was initiated in late FY 2001-02 to comply with state requirements to separately account for certain annual state-provided funds, which includes the Supplemental Law Enforcement Services Fund (SLESF) for front-line personnel services. This money is used to fund a Community Service Officer (CSO) and cover specific training costs.



STAFFING

The Division consists of one CSO.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Provided dispatch relief for an extended period of time.
- Participated in Avoid the 23 DUI campaign.
- Attended four community events.
- Attended Community Service Officer training.
- Conducted 30 child car seat installations and inspections.

During FY 2015-16, the Division will:

- Participate in four community events.
- Provide dispatch relief as needed.
- Assist the Planning Division with code enforcement.
- Participate in Avoid the 23 DUI campaign.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget assumes SLESF funding will continue to be provided from the State and is 2.8% higher than the FY 2014-15 Amended Budget due to higher salary and benefit costs.

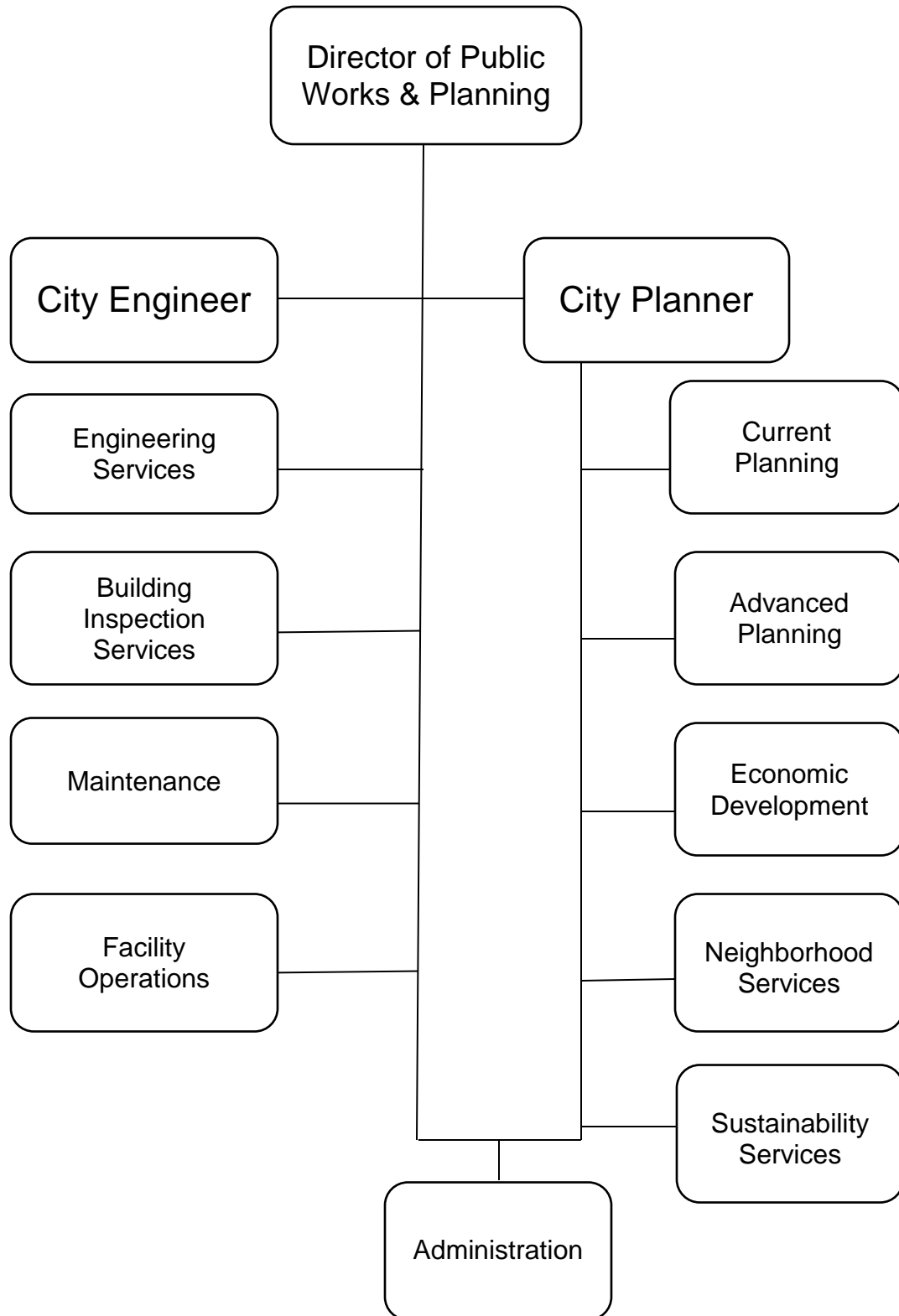
EXPENDITURE DETAIL

240 - POLICE GRANTS		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff <i>Community Service Officer</i>	71,574	75,643	75,000	75,005	75,000
51004	Comp Time	207	499	-	500	500
51005	Overtime	2,157	784	-	1,000	1,000
51008	Vacation/Sick/Comp Time Payoff	(623)	161	-	-	-
51009	Deferred Compensation	1,200	1,230	1,200	1,200	1,200
	Total Salaries & Wages	74,515	78,317	76,200	77,700	77,700
	BENEFITS					
52001	PERS Misc. Employees	12,273	13,391	14,080	14,076	14,180
52007	Health	8,974	9,727	9,800	10,593	11,700
52008	Dental	2,258	2,258	2,480	2,258	2,480
52009	Life Insurance	72	69	70	66	70
52011	Vision	312	287	340	312	340
52014	Social Security Employer	4,609	4,768	4,650	4,650	4,650
52015	Medicare Employer	1,078	1,115	1,090	1,088	1,090
	Total Benefits	29,576	31,616	32,510	33,040	34,510
TOTAL SALARY WAGES & BENEFITS		104,092	109,933	108,710	110,740	112,210
	SUPPLIES & SERVICES					
60005	Special Dept. Expense <i>CSO Supplies/Equipment</i>	1,688	1,833	2,500	2,500	2,200
60013	Auto Expense <i>Fuel, Minor Vehicle Repair, Vehicle Equipment</i>	2,475	2,316	1,900	1,900	1,900
61002	Training <i>CSO Training</i>	350	28	500	500	500
	Total Supplies & Services	4,514	4,176	4,900	4,900	4,600
TOTAL SUPPLIES SERVICES		4,514	4,176	4,900	4,900	4,600
DIVISION TOTAL		108,605	114,109	113,610	115,640	116,810



Public Works & Planning

Public Works & Planning Department



DEPARTMENT: PUBLIC WORKS & PLANNING

FUNCTION: PUBLIC WORKS & PLANNING

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

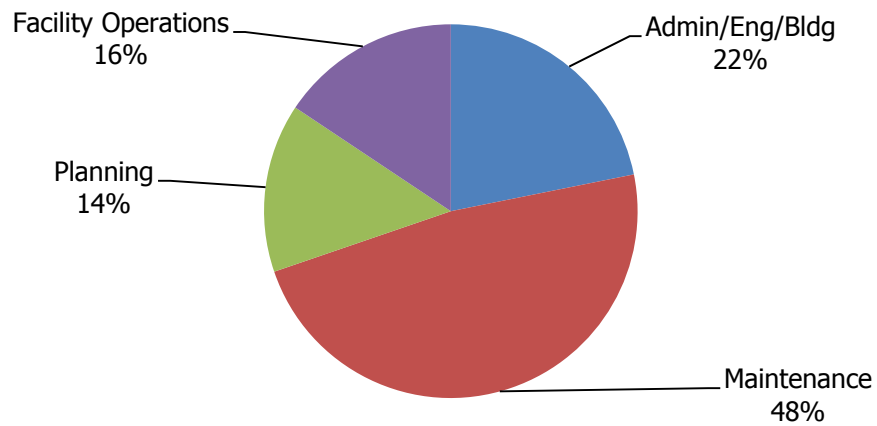
The Public Works & Planning Department consists of the following Divisions: Administration / Engineering / Building, Maintenance (which includes contracts for sewer and landscape services) and Planning.

Contract technical professionals as well as three Town employees provide Public Works and Planning services. Department responsibilities include development and implementation of the Town's Five-Year Capital Improvement Program (CIP); administration and implementation of solid waste recycling and National Pollutant Discharge Elimination System (NPDES) regulations; administration of private land development and building permits; maintenance of all Town-owned facilities and infrastructure; current and advanced planning; and neighborhood and sustainability services.

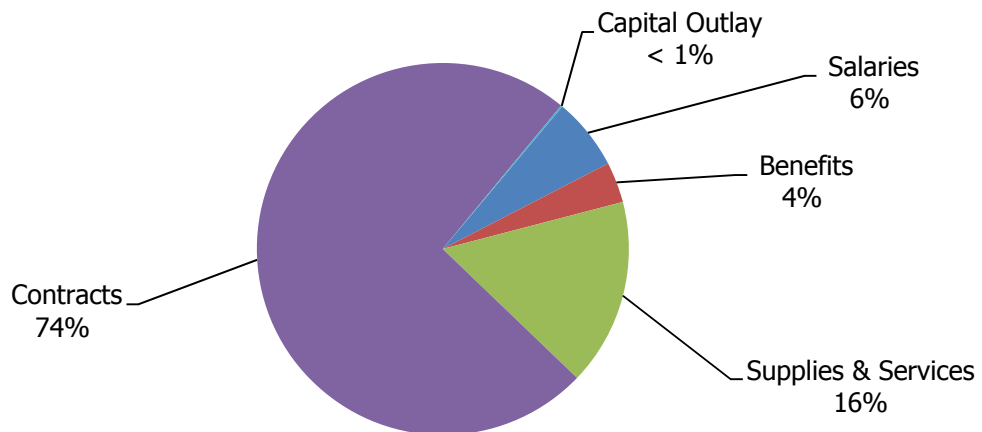
The Department continues to address traffic and transportation issues; identify and develop future capital improvement projects; improve maintenance and land development services; address the needs of other Town departments as they relate to Public Works and Planning; administer local, state, and federal regulations; administer grants and applications; and maintain the overall operation of the Department.

NO.	DIVISIONS	SALARIES	BENEFITS	SUPPLIES & SERVICES	CONTRACTS	CAPITAL OUTLAY	TOTAL DEPARTMENT
310	ADMIN/ENG/BLDG	-	-	8,000	870,000	-	878,000
320	MAINTENANCE	253,240	141,550	16,650	1,510,200	5,500	1,927,140
410	PLANNING	-	-	-	588,000	-	588,000
800	FACILITY OPERATIONS	-	-	629,050	-	-	629,050
TOTAL EXPENDITURES		253,240	141,550	653,700	2,968,200	5,500	4,022,190

Public Works & Planning Divisions



Public Works & Planning Categories



DEPARTMENT: PUBLIC WORKS & PLANNING
DIVISION: ADMINISTRATION / ENGINEERING / BUILDING
FUNCTION: PUBLIC WORKS
FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Division consists of Public Works Administration, Engineering and Building Departments. Contract professionals provide the staffing for the day to day duties that are responsible for the five-year Capital Improvement Program (CIP); the Storm Water NPDES permitting program; annual sewer service charges; solid waste, recycling sustainability programs; sanitary sewer system maintenance and reporting; right of way infrastructure and related projects and performs traffic speed surveys. The Division assists Public Works Maintenance Division and the Police, Recreation and Planning Departments in all aspects of Town infrastructure and facility needs. The Division provides general engineering, consulting and building inspection services; processes building, grading and encroachment permits; and provides plan review and inspection services for land development projects. These activities are partially fee supported.



STAFFING

The Public Works Director leads the Division which contains 4.75 contract FTE.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Completed the Hillside Boulevard Beautification Phase I Project.
- Continued work on various sewer main point repairs.
- Analyzed potential revision of the management structure of the Public Works Maintenance Division.
- Installed a new townwide VoIP phone system.
- Installed a fiber optic connection between Town Hall and the Police Department.
- Continued outreach to our residential and commercial communities on water and energy conservation, recycling and solid waste.
- Expanded the Geographical Information System (GIS).
- Worked with the Town's franchise waste haulers regarding mandatory recycling and outreach to commercial businesses.
- Continued to define and eliminate ADA architectural barriers in Town.

- Obtained funding and assisted the Maintenance Division in installation of additional trash capture devices.
- Secured an architectural firm to design the renovation of Town Hall.
- Managed the architectural firm who completed the conceptual design of the Town Hall Renovation Project.
- Represented the Town at local and regional meetings regarding: NPDES, New Development, Public Information & Participation, Integrated Pest Management, Trash Capture Committee, County Storm Water Committee and the Colma Creek TAC & Advisory Committee.
- Developed a Trash Load Reduction Plan to implement trash reduction activities and programs townwide per the Storm Water Municipal Regional Permit (MRP).

For FY 2015-16, the Division will:

- Complete the plans and specifications and start construction on the Town Hall Renovation Project.
- Develop water conservation programs to conserve potable water.
- Research and improve on the Town’s access control system and security features.
- Reassess and update the current 2015-16 Capital Improvement Plan.
- Continue work in sustainable programs to meet our Climate Action Plan goals for 2020.
- Enhance our residential and commercial outreach regarding economical practices that can enhance sustainability and economic growth.
- Work with staff on the selection process to bring in one franchise waste hauler for Townwide services.
- Provide the needed mentoring and oversight for the potential Public Works Maintenance reorganization.
- Start the feasibility study for Serramonte Boulevard Enhancement/Beautification project.
- Study the benefits of a residential sanitary sewer insurance program for residents.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget is the same as the FY 2014-15 Amended Budget.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014 -15 Estimated	FY 2015-16 Projected
Processing permit applications within ten working days	100%	100%	100%	100%
Average number of working days to process a permit	10	10	10	10

EXPENDITURE DETAIL

310 - ADMIN. / ENGINEERING		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	SUPPLIES & SERVICES					
60001	Public Notices	290	157	1,000	500	1,000
60005	Special Dept. Expense	1,457	968	4,000	3,000	4,000
60006	Printing	210	-	-	-	-
60008	Dues & Publications	344	742	1,000	500	1,000
	<i>Purchase Current Building Code</i>					
	<i>Membership Building Class A</i>					
60010	Conferences & Meetings	-	-	2,000	1,000	2,000
	<i>National Pollutant Discharge Elimination System, Countywide Engineers Meeting</i>					
	Total Supplies & Services	2,301	1,867	8,000	5,000	8,000
	CONTRACTUAL					
71005	Prof. Engineering Services - General	607,257	525,938	600,000	600,000	600,000
	<i>Engineering Staff Augmentation</i>					
	<i>Department Administration</i>					
71006	Prof. Bldg/Inspection Svcs.	118,068	145,515	200,000	200,000	200,000
	<i>Building Staff Augmentation</i>					
	<i>Admin./Permit Counter Services</i>					
71010	Professional Consulting Services	59,782	63,319	70,000	70,000	70,000
	<i>Engineering Design and P.W. / Engineering Plan Review</i>					
	<i>Records Management Consultant</i>					
	Total Contractual	785,107	734,772	870,000	870,000	870,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		787,408	736,639	878,000	875,000	878,000
DIVISION TOTAL		787,408	736,639	878,000	875,000	878,000

DEPARTMENT: PUBLIC WORKS & PLANNING
DIVISION: PUBLIC WORKS MAINTENANCE
FUNCTION: PUBLIC WORKS
FUNDING SOURCE: GENERAL FUND

DIVISION DESCRIPTION

The Maintenance Division is responsible for the upkeep and maintenance of public streets, sidewalks, traffic signals, street lights and public facilities. The Division also manages roadway weed and litter control, graffiti abatement and participates in the NPDES Storm Water Program and responds to sanitary sewer overflows. The Division also assists in managing the landscape and facility janitorial maintenance contracts.

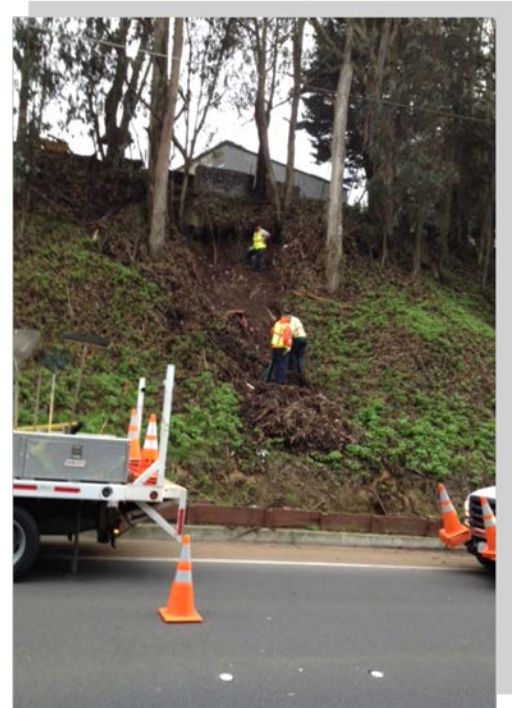
STAFFING

The Division is composed of one Maintenance Supervisor and two Maintenance Technicians, overseen by the Director of Public Works & Planning.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Abated sidewalk tripping hazards at various locations townwide.
- Refurbished some street furniture in Sterling Park neighborhood.
- Installed erosion wall on Junipero Serra Boulevard.
- Coordinated the efforts to replace floor coverings at Colma Community Center and Police Station.
- Coordinated the installation of four new garage doors at Creekside Villas.
- Assisted Property manager in various upgrades at Creekside Villas.
- Continued to replace street signs to meet the new standards for retro reflectivity.
- Maintained, cleaned and repaired storm drain catch basins trash capture devices townwide.
- Installed 18 trash capture devices.
- Worked with the County to establish trash management areas throughout the Town to abate trash issues in the right of way and water ways.
- Oversaw repairs and painting of the wood trim at Creekside Villas.
- Refined systems to conserve water use.
- Assisted utility contractor in upgrading streets lights to LED.
- Inspected and certified all Town-owned backflow devices.
- Completed minor construction and painting projects.



For FY 2015-16, the Division goals include:

- Potentially elevate the roles and responsibilities of the Maintenance Technicians.
- Assist Recreation Services Director with landscape maintenance.
- Continue work on meeting the Municipal Regional Permit's goal in reducing trash and debris in the water ways and maintain the management areas throughout the commercial districts.
- Perform preventative maintenance of equipment and appliances in Town facilities.
- Inspect and certify all Town-owned backflow devices.
- Assist with the implementation of the Town's ADA improvement program.
- Perform minor construction and painting projects, as needed.

BUDGET HIGHLIGHTS



The FY 2015-16 Adopted Budget is approximately 0.1% lower than the FY 2014-15 Amended Budget. Lower contractual maintenance supervision will likely be offset by a reorganization of maintenance staff along with annual increases in sewer fees.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014 -15 Estimated	FY 2015-16 Projected
Sweep all the Town's roadways (23 lane miles) at least once per month, commercial areas twice a month	100%	100%	100%	100%
Respond to maintenance calls within one business day	100%	100%	100%	100%

EXPENDITURE DETAIL

320 - MAINTENANCE		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	<u>SALARIES & WAGES</u>					
51002	Full-time Staff <i>Maintenance Supervisor, Maintenance Technicians (2)</i>	226,582	240,442	237,040	237,037	237,040
51004	Comp Time	242	118	600	600	600
51005	Overtime	3,453	2,623	2,500	2,500	10,000
51008	Vacation/Sick/Comp Time Payoff	(5,182)	14,590	2,500	-	2,000
51009	Deferred Compensation	3,600	3,690	3,600	3,600	3,600
	Total Salaries & Wages	228,695	261,463	246,240	243,740	253,240
	<u>BENEFITS</u>					
52001	PERS Misc. Employees	38,782	42,306	44,530	44,534	44,850
52007	Health	54,341	59,050	67,230	63,825	69,860
52008	Dental	6,775	6,775	7,450	6,775	7,450
52009	Life Insurance	216	207	220	198	220
52011	Vision	935	861	1,030	935	1,030
52014	Social Security Employer	14,263	15,582	14,700	14,696	14,700
52015	Medicare Employer	3,336	3,644	3,440	3,437	3,440
	Total Benefits	118,649	128,426	138,600	134,400	141,550
TOTAL SALARY WAGES & BENEFITS		347,344	389,889	384,840	378,140	394,790
	<u>SUPPLIES & SERVICES</u>					
60005	Special Dept. Expense <i>Building and Cleaning Supplies, Safety Material and Attire, Uniform Cleaning and Upgrades, Building Materials, Flags, Banners, Signs</i>	12,934	12,183	14,200	14,200	16,000
60010	Conferences & Meetings <i>S.F. Bay Area Maintenance Services Association Workshop, NPDES</i>	-	-	250	150	150
61002	Training <i>Required Safety Seminars</i>	60	-	500	-	500
	Total Supplies & Services	12,994	12,183	14,950	14,350	16,650

EXPENDITURE DETAIL

320 - MAINTENANCE		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
	<u>CONTRACTUAL</u>					
71005	Prof. Engineering Svcs. - General <i>Maintenance Supervisor Staff</i>	207,460	210,474	214,230	176,800	100,000
72003	Equipment Maintenance <i>Equipment</i>	12,754	17,737	17,500	17,500	20,000
73001	Landscape Maintenance <i>Roadway, Median Islands, Town Facilities, Colma Creek Annual Cleaning</i>	157,562	142,713	146,600	143,000	153,300
73002	Streets & Sidewalks <i>Building Materials, Roadway Maintenance/Repair Materials, Contractor Services, ADA</i>	145,054	37,026	100,000	100,000	100,000
73003	Roadway, Weed & Litter Control <i>Weed Abatement Town's ROW, Drain Inlet/Catch Basin Protection, Disposal Fees, Chemicals, Sprayers</i>	11,190	5,480	12,500	9,500	12,500
73004	Street Signs & Pavement Marking <i>Signs, Poles, Anti-Graffiti, Yearly Maintenance/Repairs, Annual Christmas Decorations</i>	26,600	17,491	35,000	35,000	35,000
73005	Traffic Signals & Street Lights <i>SSF Street Light/Signal Division</i>	32,879	45,881	35,000	35,000	35,000
73006	Drainage & Flood Control <i>Yearly Maint., Sandbag Supplies Additional NPDES charges - \$3,500 Additional Trash Capture Devices</i>	9,439	34,131	30,000	30,000	30,000
73007	Sanitary Sewers <i>Sewer Fees Due NSMCSD & SSF</i>	838,804	842,516	863,500	907,909	949,850
73008	Sewer Operation and Maintenance <i>Yearly Maintenance/Repairs</i>	-	-	71,000	71,000	74,550
	Total Contractual	1,441,741	1,353,448	1,525,330	1,525,710	1,510,200
TOTAL SUPPLIES SERVICES & CONTRACTUAL		1,454,736	1,365,631	1,540,280	1,540,060	1,526,850
	<u>CAPITAL OUTLAY</u>					
80001	Equipment Purchases <i>Replace/Acquire New Equipment & Tools for Right-of-Way Work, Building Maintenance & Construction</i>	1,356	6,986	4,000	4,000	5,500
TOTAL CAPITAL OUTLAYS		1,356	6,986	4,000	4,000	5,500
DIVISION TOTAL		1,803,436	1,762,506	1,929,120	1,922,200	1,927,140

DEPARTMENT: PUBLIC WORKS & PLANNING
DIVISION: PUBLIC WORKS MAINTENANCE
ACTIVITY: FACILITY OPERATIONS & MAINTENANCE
FUNCTION: PUBLIC WORKS
FUNDING SOURCE: GENERAL FUND

ACTIVITY DESCRIPTION

The Facility Operations Activity includes non-personnel operating expenses for all Town facilities, such as janitorial and landscape contract services, water, electricity and pest control.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget is 2.1% higher than the FY 2014-15 Amended Budget. Energy efficient upgrades at the Colma Police Department along with the facilities, interior and exterior will receive energy efficient upgrades. The various enhancements are anticipated to yield \$9,400 in annual savings. Total project cost for the upgrades is approximately \$45,000 and is funded through PG&E's "On Bill Financing Program."

800 - FACILITIES SUMMARY	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
<u>FACILITY OPERATIONS & MAINTENANCE</u>					
801 Town Hall	87,056	90,367	101,850	97,540	97,600
802 Town Annex	56,216	31,712	38,300	35,940	43,800
803 Sterling Park	42,551	55,573	77,300	75,200	60,650
804 Museum	10,795	18,671	21,200	34,680	25,900
805 Community Center	112,498	92,760	118,000	118,000	129,450
806 Police Station	106,948	117,835	132,850	133,890	149,150
807 Corporation Yard	12,091	27,324	20,850	19,000	21,650
808 Creekside Villas	72,294	68,535	90,900	85,220	86,300
809 Verano	3,686	3,538	7,200	7,200	7,000
810 Bark Park	1,614	3,211	5,150	5,150	5,250
812 Gun Range	1,673	1,470	2,300	2,300	2,300
ACTIVITY TOTAL	507,422	510,995	615,900	614,120	629,050

EXPENDITURE DETAIL



801 TOWN HALL

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone / Internet Service*	42,417	43,765	52,500	52,440	52,500
90002	Gas and Electricity	9,007	9,195	11,600	14,600	11,600
90003	Water	2,278	1,474	2,500	2,050	2,400
90006	Supplies	2,426	2,725	2,750	2,750	2,300
90007	Janitorial Services	15,386	15,233	17,400	14,700	17,400
90008	Landscaping	5,232	6,194	5,600	5,500	5,700
90009	Pest Control	-	-	1,000	500	500
90010	Security System	565	1,103	1,500	1,500	1,200
90011	Heat/Ventilation/Air Conditioning	2,713	2,883	3,000	1,500	2,000
90012	Building Interior Maintenance & Repair	538	6,734	2,000	1,000	1,000
90013	Building Exterior Maintenance & Repair	6,495	1,060	2,000	1,000	1,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		87,056	90,367	101,850	97,540	97,600

* Does not include mobile phone services.



802 TOWN ANNEX

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	3,541	3,493	5,700	5,000	5,000
90003	Water	4,394	4,164	4,800	4,000	4,600
90006	Supplies	663	595	1,100	1,100	1,100
90007	Janitorial Services	9,140	9,140	10,500	8,900	10,500
90008	Landscaping	5,954	8,412	9,100	9,000	9,400
90009	Pest Control	2,592	2,385	2,600	2,600	2,700
90011	Heat/Ventilation/Air Conditioning	4,166	505	2,000	840	500
90012	Building Interior Maintenance & Repair	141	2,937	1,000	2,000	2,000
90013	Building Exterior Maintenance & Repair	25,625	81	1,500	1,000	3,000
90014	Miscellaneous Maintenance	-	-	-	1,500	5,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		56,216	31,712	38,300	35,940	43,800

EXPENDITURE DETAIL



803 STERLING PARK

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	3,381	1,721	4,300	3,600	4,300
90003	Water	4,502	4,265	4,500	4,500	4,500
90006	Supplies	3,233	1,377	4,000	4,000	7,150
90007	Janitorial Services	14,929	14,929	16,500	14,500	16,500
90008	Landscaping	8,417	6,780	5,500	5,500	5,700
90009	Pest Control	-	-	500	500	500
90010	Security System	1,200	1,417	1,400	2,000	1,400
90011	Heat/Ventilation/Air Conditioning	-	590	600	600	600
90012	Building Interior Maintenance & Repair	4,648	7,467	21,500	21,500	15,000
90013	Building Exterior Maintenance & Repair	2,241	17,028	18,500	18,500	5,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		42,551	55,573	77,300	75,200	60,650



804 MUSEUM

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	340	350	400	480	400
90003	Water	1,722	1,827	3,000	2,000	2,500
90006	Supplies	1,452	1,093	1,800	1,800	1,300
90007	Janitorial Services	1,676	2,028	2,300	2,100	2,300
90008	Landscaping	3,007	4,734	5,500	5,500	5,700
90009	Pest Control	-	-	500	-	500
90010	Security System	1,530	1,080	1,200	2,000	1,200
90011	Heat/Ventilation/Air Conditioning	500	1,229	2,500	16,800	3,500
90012	Building Interior Maintenance & Repair	397	3,117	500	500	5,000
90013	Building Exterior Maintenance & Repair	171	3,212	3,500	3,500	3,500
TOTAL FACILITY OPERATIONS & MAINTENANCE		10,795	18,671	21,200	34,680	25,900

EXPENDITURE DETAIL



805 COMMUNITY CENTER

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone and Internet Services	1,060	1,075	1,500	1,500	1,500
90002	Gas and Electricity	18,608	18,503	23,100	21,000	22,000
90003	Water	10,382	6,813	10,700	10,000	9,000
90006	Supplies	5,902	6,679	10,500	10,500	15,600
90007	Janitorial Services	26,238	25,592	28,400	25,100	30,300
90008	Landscaping	3,308	4,914	5,500	5,500	5,700
90009	Pest Control	1,056	989	1,100	1,000	1,150
90010	Security System	2,160	630	1,300	12,000	1,200
90011	Heat/Ventilation/Air Conditioning	3,226	1,000	4,000	3,000	13,300
90012	Building Interior Maintenance & Repair	35,602	24,345	26,900	26,900	18,500
90013	Building Exterior Maintenance & Repair	4,956	2,218	5,000	1,500	11,200
TOTAL FACILITY OPERATIONS & MAINTENANCE		112,498	92,760	118,000	118,000	129,450



806 POLICE STATION

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone	578	722	900	900	900
90002	Gas and Electricity	31,633	30,694	38,000	38,000	38,000
90003	Water	7,229	6,295	7,100	7,100	7,700
90006	Supplies	6,485	5,804	9,400	9,400	8,400
90007	Janitorial Services	25,652	25,592	28,350	28,350	28,350
90008	Landscaping	11,902	13,630	9,100	9,100	11,800
90009	Pest Control	972	827	1,000	1,000	2,100
90010	Security System	1,715	420	2,500	2,500	3,500
90011	Heat/Ventilation/Air Conditioning	1,175	4,283	7,500	7,500	10,300
90012	Building Interior Maintenance & Repair	13,037	12,574	19,000	19,000	19,000
90013	Building Exterior Maintenance & Repair	6,571	16,993	10,000	10,000	19,100
90014	Miscellaneous Repairs	-	-	-	1,035	-
TOTAL FACILITY OPERATIONS & MAINTENANCE		106,948	117,835	132,850	133,885	149,150

EXPENDITURE DETAIL



807 CORPORATION YARD

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90001	Telephone and Internet Services	-	-	-	-	1,500
90002	Gas and Electricity	2,498	2,568	3,800	3,200	3,000
90003	Water	878	760	1,000	1,400	1,000
90006	Supplies	328	-	500	500	500
90007	Janitorial Services	6,093	6,093	7,350	5,900	7,350
90008	Landscaping	722	1,464	2,000	2,000	2,100
90011	Heat/Ventilation/Air Conditioning	-	-	200	-	200
90012	Building Interior Maintenance & Repair	1,220	791	1,000	1,000	1,000
90013	Building Exterior Maintenance & Repair	351	15,648	5,000	5,000	5,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		12,091	27,324	20,850	19,000	21,650



808 TOWN OF COLMA CREEKSIDE VILLAS

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90002	Gas and Electricity	6,707	3,816	7,600	4,000	4,500
90003	Water	5,180	6,777	5,500	6,300	5,000
90006	Supplies	47	-	200	20	200
90007	Janitorial	-	-	-	1,800	2,000
90008	Landscaping	7,217	9,276	9,100	9,000	9,400
90009	Pest Control	1,315	1,470	1,500	1,800	1,500
90010	Security System	1,263	1,830	2,000	3,300	2,200
90011	Heat/Ventilation/Air Conditioning	284	504	2,000	1,000	2,000
90012	Building Interior Maintenance & Repair	23,586	19,275	15,000	15,000	15,000
90013	Building Exterior Maintenance & Repair	8,500	6,574	25,000	20,000	20,000
90015	Property Management	18,196	19,013	23,000	23,000	24,500
TOTAL FACILITY OPERATIONS & MAINTENANCE		72,294	68,535	90,900	85,220	86,300

EXPENDITURE DETAIL



809 VERANO

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90012	Building Interior Maintenance & Repair	304	-	1,500	1,500	1,000
90015	Property Management HOA Dues	3,382	3,538	5,700	5,700	6,000
TOTAL FACILITY OPERATIONS & MAINTENANCE		3,686	3,538	7,200	7,200	7,000



810 BARK PARK

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90003	Water	706	761	1,500	1,500	1,000
90008	Landscaping	902	2,150	3,150	3,150	3,250
90009	Pest Control	-	300	500	500	500
90013	Building Exterior Maintenance & Repair	6	-	-	-	500
TOTAL FACILITY OPERATIONS & MAINTENANCE		1,614	3,211	5,150	5,150	5,250

EXPENDITURE DETAIL



812 GUN RANGE

		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	FACILITY OPERATIONS & MAINTENANCE					
90006	Supplies <i>Range Improvements</i>	-	-	500	500	500
90014	Miscellaneous Maintenance <i>Portosan Rental</i>	1,673	1,470	1,800	1,800	1,800
TOTAL FACILITY OPERATIONS & MAINTENANCE		1,673	1,470	2,300	2,300	2,300

DEPARTMENT: PUBLIC WORKS & PLANNING

DIVISION: PLANNING

FUNCTION: COMMUNITY DEVELOPMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The Planning Division is responsible for Advanced (long range) Planning, Current Planning (application processing), Climate Action, Economic Development and Neighborhood Services. The Planning staff, in partnership with other Town staff, residents and the business community, implements the community vision for the physical development of Colma, as described in the General Plan. Specific activities include: preparing planning studies to update policies and regulations in light of changing laws and conditions to ensure Colma continues to be a desirable community in which to live, work, visit and recreate; coordination with or participation in County and regional planning efforts to represent Colma's interests; reviewing development proposals to ensure high quality and compatible development; reviewing all building permits for compliance with zoning requirements; enforcing codes and promoting property maintenance; and providing public information about planning and development.



STAFFING

Planning services for the Town are provided by contract and are partially supported by application fees. A professional staff, including the City Planner, an Associate Planner, Sustainability Manager and a Planning Technician, are available to assist the Town on an as-needed basis equal to an average of 2.5 FTE.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Division:

- Completed 2015-2022 Housing Element adoption and certification by the State.
- Updated the Circulation Element to add complete street language.
- Completed Urban Design Study, General Plan Survey and Community Meeting.
- Completed Land Use Element Amendment for removal of the 50-unit cap.
- Completed Climate Action Plan annual review and ongoing program implementation.
- Continued monitoring of City of Daly City development activities surrounding Colma.
- Worked with SFPUC on their seismic upgrade and underground recharge project that includes a well and treatment facilities to the rear of Kohl's.
- Wrote articles for the Colma Works newsletter.
- Continued work with property owners to resolve property maintenance issues.
- Continued participation in the Grand Boulevard Initiative.
- Continued participation in Bay Area Planning Directors Association.

- Processed major development applications including Ford, the Sandblaster’s site and Golden Hill Mortuary.

For FY 2015-16, the Division will:

- Continue the General Plan Update and begin General Plan Environmental Review process.
- Continue to implement 2015 Housing Element programs and policies.
- Present the 2015 General Plan and Housing Element annual reports to the City Council for review and approval.
- Prepare and present an updated Local Hazard Mitigation Plan and Safety Element Annex for City Council adoption.
- Process development applications. Monitor and review plans, development proposals and environmental documents of surrounding communities and utility companies to assure that the interests of the Town are considered.
- Present a development impact fees nexus study to the City Council.
- Continue to implement programs in the Climate Action Plan.
- Continue participation in the Grand Boulevard Initiative.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget is 39.3% higher than the FY 2014-15 Amended Budget which is fully offset by an increase in revenue. Due to the improved economy, development, tenant improvement and minor permit application activity is anticipated to remain strong.

PERFORMANCE MEASURES	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014 -15 Estimated	FY 2015-16 Projected
Business registrations reviewed	225	242	249	250
Code compliance cases opened	10	18	12	10
Permits issued administratively: Sign Permit, Temporary Banner Permits, Temporary Use Permits, Administrative Use Permit, Tree Removal Permit and Home Office Permit	27	28	12	25
Permits requiring Council approval: Major Design Review, Variance, Planned Development, Major Use Permit, Parcel Map, Subdivision, Street Vacation	5	4	4	5
Percentage of permits completed in compliance with Permit Streamlining Requirements	100%	100%	100%	100%

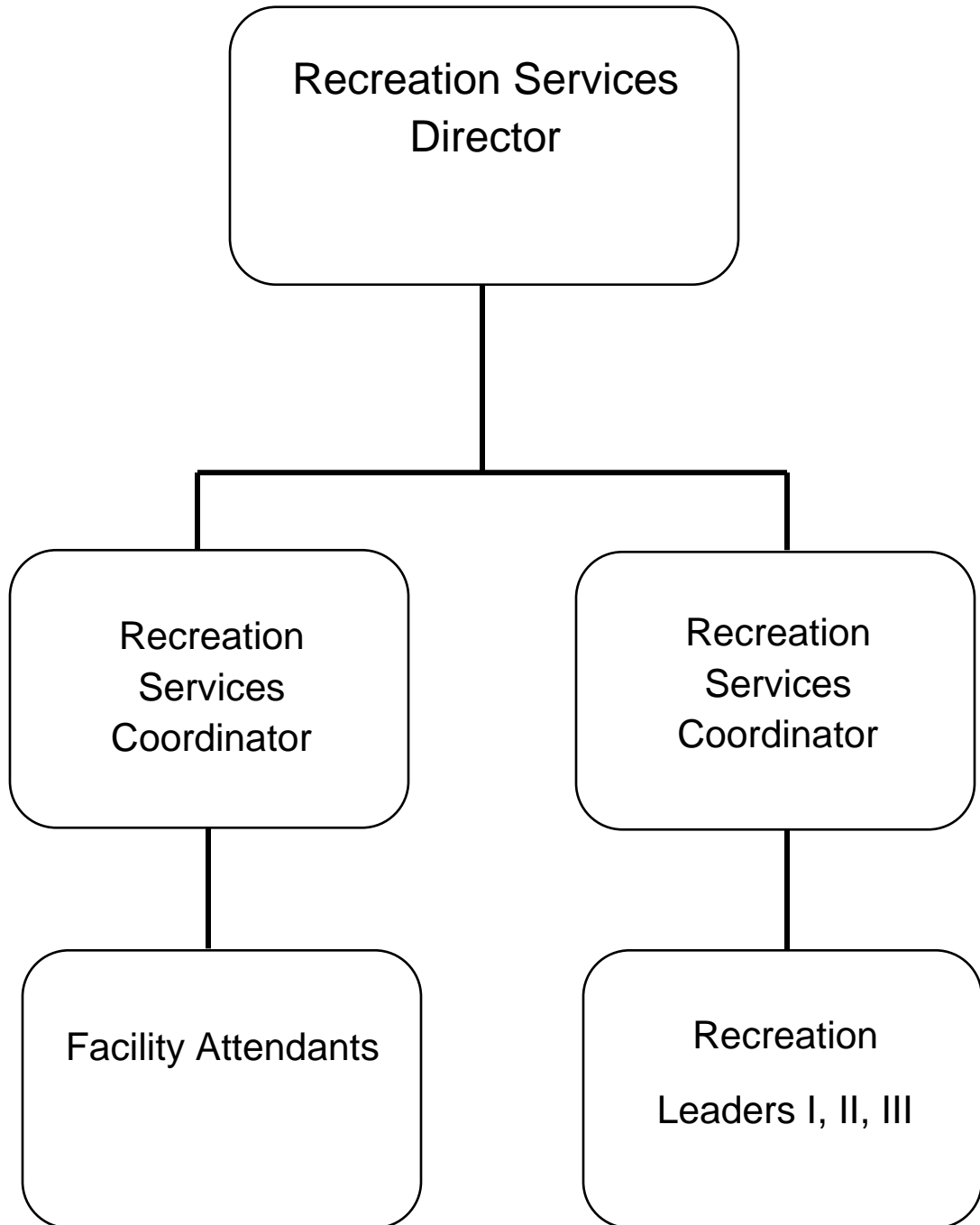
EXPENDITURE DETAIL

410 - PLANNING		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	CONTRACTUAL					
71007	Gen. Services, Public Information, Admin <i>Office Coverage M-F 8am - 5pm Department Administration Support City Council Meetings Executive Team & Other Meetings Budget Manangement & Oversight NPDES - New Development Meetings Community Relations</i>	67,295	57,854	54,000	35,000	35,000
71008	Prof. Planning Services - Current <i>Providing Public Information Mandatory Commercial Recycling Zoning/Compliance for Building Permits Discretionary Permit Processing Environmental Review - CEQA Ensure Compliance w/ Mitigation Measures Business Registration Program</i>	140,208	180,236	140,000	130,000	296,000
71009	Prof. Planning Services - Advanced <i>Strategic Planning Grand Boulevard Initiative Assist with Economic Development Plan Chamber Events Countywide Nexus Study Monitoring Daly City and SSF Developmt Town Hall Remodel Consultants & Fish & Game Posting Fees Newsletters/Articles</i>	135,804	159,874	80,000	43,000	43,000
71010	Professional Consulting Services	-	1,894	-	-	-
71012	Neighborhood Services <i>Code Enforcement, Neighborhood Improvement, Permit Compliance</i>	12,058	17,768	18,000	16,000	17,000
71013	Sustainability Services <i>Climate Action Plan Implementation Internal Staff Coordination and Outreach Participation in RICAPS Program Business Outreach and Education Residential Outreach</i>	-	-	50,000	50,000	50,000
71022	Code Amendments and Legal Mandates <i>Ordinance Amendments, Local Hazard Mitigation Plan Update, Safety Element, General Plan Update, General Plan & Housing Element Annual Report, Legal Mandates</i>	40,445	-	80,000	147,000	147,000
	Total Contractual	395,809	417,626	422,000	421,000	588,000
TOTAL SUPPLIES SERVICES & CONTRACTUAL		395,809	417,626	422,000	421,000	588,000
DIVISION TOTAL		395,809	417,626	422,000	421,000	588,000



Recreation Services

Recreation Services Department



DEPARTMENT: RECREATION SERVICES DEPARTMENT

FUNCTION: GENERAL GOVERNMENT

FUNDING SOURCE: GENERAL FUND

DEPARTMENT DESCRIPTION

The Recreation Services Department provides programs, activities and events for Colma residents of all age groups ranging from infants to seniors at two park facilities: Colma Historical Park & Community Center and Sterling Park. Program elements include: Fitness, Enrichment, Special Events, Cultural Events, Sporting Events, Trips and Community Events. It is the goal of the Recreation Services Department to offer a balanced program ensuring all elements are offered to all age groups throughout the fiscal year.



In December 2011, the City Council adopted a policy-based approach to setting recreation fees, which included replacing the current flat rate subsidy system with a system that prioritizes programs according to six criteria set by the City Council. The recommendation detailed a fee structure that would recover approximately 15%-20% of the Recreation Services Department budget including the recreation facilities maintenance budgets. The Department experienced a drop in participation in FY 2012-13; however participation levels rebounded in FY 2013-

14 surpassing participation levels in FY 2010-11 and FY 2011-12. Participation levels are estimated to continue trending upward in FY 2014-15 and FY 2015-16.

In an effort to continue to offer low cost affordable programs, Recreation staff has implemented new in-house programs and services (i.e., Friday Night Films, Movie Mondays for seniors, Walk About Wednesday shopping trips, Senior Wii bowling, and Good Vibes and High Fives group fitness program for adults).

STAFFING

The staffing for this Department includes the Director of Recreation Services, two Recreation Coordinators, seven part-time Facility Attendants and ten part-time Recreation Leaders. In January 2014, City Council approved a staffing change removing the Administrative Technician position and adding a Recreation Coordinator position. The change provides the Department with greater flexibility in terms of scheduling and programming activities. The Recreation Services Director is the Town's ADA Coordinator responsible for implementing the ADA Transition Plan and the Town's Risk Manager, chairing the Safety Committee and ensuring the implementation of risk management activities.

ACCOMPLISHMENTS/GOALS

During FY 2014-15, the Recreation Services Department:

- Installed new online recreation software which manages program registration, facility rentals, Colma I.D. cards, and all department financial data.
- Developed more in-house, cost efficient programs and services at Recreation facilities including:
 - Friday Night Films
 - College Prep Workshop
 - Water Efficient Landscaping Workshop
 - Movie Mondays
 - Good Vibes and High Fives Group Fitness Program
- Completed the Historical Film with the Historical Association.
- Coordinated all events surrounding the Town's 90th anniversary.
- Surpassed the service level (offered more programs and increased participation levels) from FY 2013-14.



For FY 2015-16, the Recreation Services Department will:

- Coordinate the annual Adult Holiday Event.
- Market the community center to the cemeteries to increase after service reception rentals.
- Maintain the same service level (offer same number of programs and meet participation levels) as FY 2014-15.
- Continue to develop and offer more in-house, cost efficient programs and services at Recreation facilities including:
 - 3 on 3 teen Basketball Tournament
 - TGI Fridays for youths and teens
 - Arm chair travel for seniors
 - Creative crafts and card making for adult and seniors
 - Home safety aids for seniors
- Increase overall customer service rating from FY 2014-15.

BUDGET HIGHLIGHTS

The FY 2015-16 Adopted Budget is 3.5% higher than the FY 2014-15 Amended Budget due to step increases for full and part time staff, new sick leave pay and a slightly higher budget (due to increased programming) for part time employees, more funding for class instructors and funding for the adult holiday event. This is partially offset by higher payroll benefit assumptions in the prior fiscal year.

PERFORMANCE MEASURES

Since FY 2009-10, the Recreation Services Department has offered approximately 100 programs with an average of 4,919 residents participating annually.

	Number of Programs Offered	Program Participation
FY 2009-10 Actual	100	4,942
FY 2010-11 Actual	100	4,905
FY 2011-12 Actual	99	4,808
FY 2012-13 Actual	102	4,566
FY 2013-14 Actual	98	5,094
FY 2014-15 Estimated	100	5,200
FY 2015-16 Projected	101	5,300

Customer Service Overall Rating

In December 2014, the Recreation Services Department conducted its annual survey seeking resident feedback for programs, facilities and customer service. According to survey results, resident satisfaction with services declined slightly in FY 2014-15, but met the performance target of 9.0.

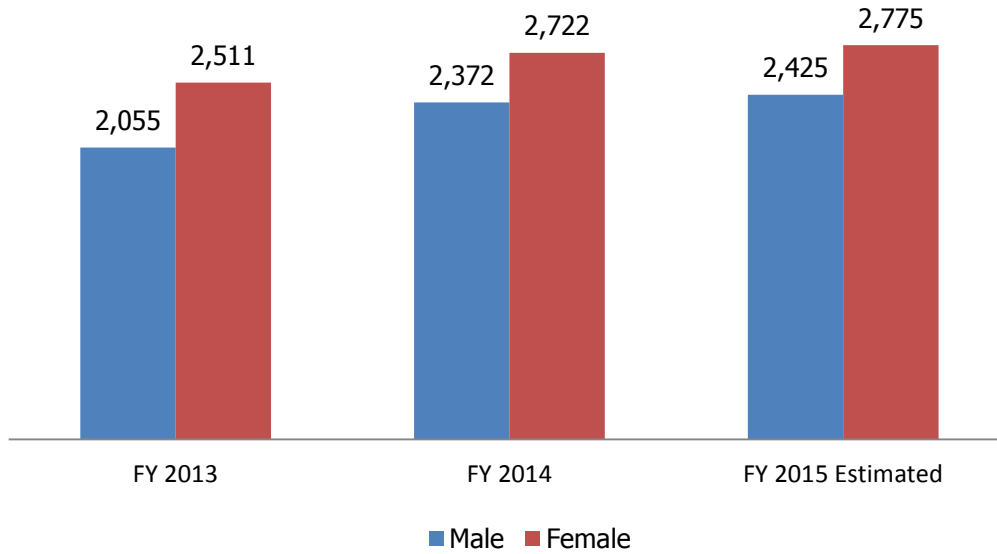
PERFORMANCE MEASURE	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Projected
Maintain Annual Customer Service Survey Overall Rating of 9.0 ¹ or better	9.5	9.0	9.5

¹ On a scale of one (poor) to ten (exceed expectations).

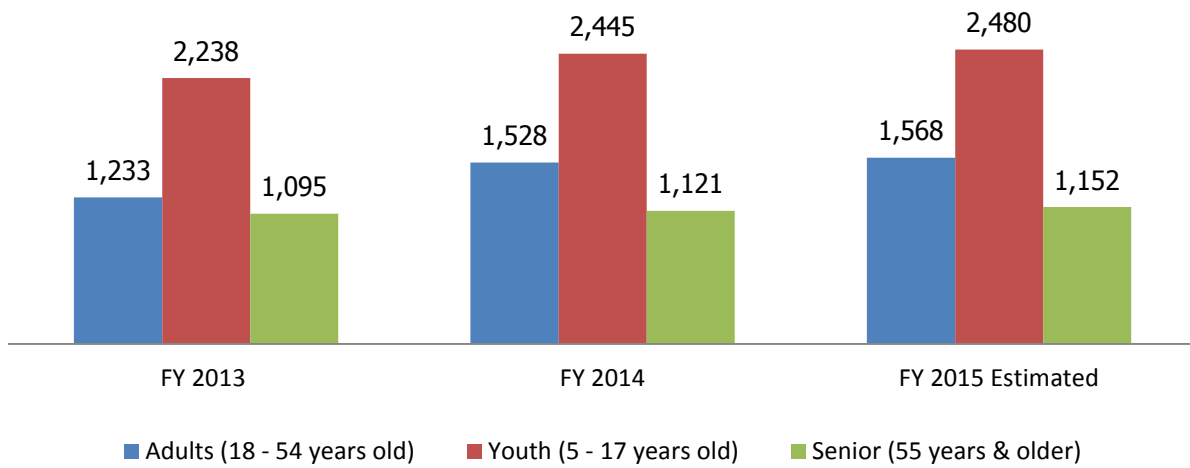
Program Demographics

The Recreation Services Department follows recreation program policies set forth in the Administrative Code. These policies direct staff to develop activities for all demographics in all program elements. Below are graphs that show how the Department has satisfied the Recreation Department Program Guidelines with equitable programming and participation over the past few years. The Department will continue to meet these goals by developing programming attractive to both genders and all age groups.

Participation by Gender



Participation by Age



EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
ACCOUNT	SALARIES & WAGES					
51002	Full-time Staff <i>Director of Recreation Services Recreation Coordinators (2 FTE)</i>	257,091	252,138	254,520	252,977	257,800
51003	Part-time Staff <i>Recreation Leaders (4 FTE) Facility Attendants (3.5 FTE)</i>	117,430	126,893	137,770	134,436	142,940
51004	Comp Time	641	164	600	-	-
51005	Overtime	1,537	1,195	1,200	2,000	3,000
51008	Vacation/Sick/Comp Time Payoff	(2,733)	2,786	-	-	-
51009	Deferred Compensation	3,600	3,110	3,600	3,600	3,600
	Total Salaries & Wages	377,566	386,286	397,690	393,010	407,340
	BENEFITS					
52001	PERS Misc. Employees	43,886	42,060	40,830	39,623	40,180
52006	Unemployment	(27)	1,294	-	-	-
52007	Health	46,877	50,081	64,010	54,069	55,810
52008	Dental	6,775	6,587	7,450	6,775	7,450
52009	Life Insurance	184	241	220	198	220
52011	Vision	935	742	1,030	935	1,030
52012	Health Club	240	188	-	-	-
52014	Social Security Employer	23,437	24,025	24,320	24,020	24,850
52015	Medicare Employer	5,495	5,619	5,690	5,617	5,810
	Total Benefits	127,801	130,837	143,550	131,240	135,350
TOTAL SALARY WAGES & BENEFITS		505,367	517,123	541,240	524,250	542,690

EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
	<u>SUPPLIES & SERVICES</u>					
60002	Office Supplies	4,427	4,313	4,000	5,500	5,000
60003	Postage <i>Recreation Brochures, Fliers</i>	3,450	4,220	4,500	5,300	5,000
60004	Computer Expenses & Services <i>Colma ID Cards, Ink Cartridges, System Upgrades, Memory Upgrades, Additional Stepford Services</i>	8,664	9,998	5,000	7,500	6,000
60005	Special Dept. Expense <i>First Aid Kits, Uniforms</i>	3,782	4,440	4,000	4,500	6,000
60006	Printing <i>Brochure Printing, Business Cards</i>	2,433	3,010	3,000	4,500	4,000
60008	Dues & Publications <i>ICMA, MMANC, CPRS, Music Licensing</i>	1,722	2,053	3,000	2,500	3,000
60009	Banking/Credit Card Charges	-	99	1,500	2,000	5,000
60010	Conferences & Meetings <i>Conferences (CPRS, MMANC), Meeting & Training Supplies for Community Center</i>	3,736	6,128	6,000	6,500	6,500
60011	Communications <i>DSL Lines to Two Community Centers</i>	9,252	9,349	10,000	7,200	6,800
60013	Auto Expense	211	138	1,000	500	500
60014	Office Equipment Rental <i>Ikon Copier Lease</i>	8,078	7,934	7,500	7,200	7,200
61003	Tuition Reimbursement	3,000	1,000	1,000	-	-
	Total Supplies and Services	48,754	52,683	50,500	53,200	55,000
	<u>RECREATION EXPENSES</u>					
62001	Community Services <i>Project Read Literacy Program, Holiday Craft Night, Garage Sale, Town Clean Up</i>	9,864	8,417	15,000	15,500	15,000
62002	Picnic <i>Music, Food, Decorations, Children's Entertainment, Prizes</i>	16,555	18,402	20,000	20,230	15,000
62003	Colma Holiday Events	-	-	-	-	25,000
62004	Day Camps <i>Colma Day Camp (Spring Camp - 5 days, Winter Camp - 7 days, Summer Camp - 50 days, Wednesday - Day Camp Trips) Alternative Camps</i>	29,003	20,049	33,000	24,000	29,000
62006	Cultural Events <i>Ballet, Theater Shows, Musicals</i>	1,536	3,108	3,000	3,750	3,500
62007	Sporting Events <i>Baseball Tickets, Basketball Tickets</i>	4,819	2,428	4,500	3,500	4,000
62008	Teen Events <i>Holiday Outing, Spring Outing, Summer Trips (4), Halloween Outing, Tickets, Transportation, Food</i>	8,223	4,660	10,000	11,500	11,000

EXPENDITURE DETAIL

510 - RECREATION SERVICES		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 AMENDED	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
	<u>RECREATION EXPENSES (continued)</u>					
62009	Children Events <i>Eggstravaganza, Halloween & Holiday Summer Field Trips/Outings</i>	5,394	8,552	10,000	9,000	9,000
62010	Convalescent Holiday Program <i>Peninsula Reflections, Entertainment</i>	62	-	-	-	500
62011	Recreation Programs <i>Arts and Crafts Supplies Athletic Equipment Games In House Programs (i.e., Earth Day, Parents Night Out, Senior Lunch, After School, Karaoke Night, Basketball Fundamentals, Friday Night Films, Movie Mondays, Book Club, College Prep) Adult Outings, Senior Outings Family Programs (i.e. Outdoor Movie Night, Family Field Day & BBQ) Holiday Commercial Air Time Colma Game Night, Tot Gym & Jam, Snacks, Transportation Volunteer Lunch & Snacks</i>	36,152	51,832	58,000	58,000	48,000
	Total Recreation Expenses	111,606	117,448	153,500	145,480	160,000
TOTAL SUPPLIES/SERVICES/RECREATION EXPENSES		160,360	170,131	204,000	198,680	215,000
	<u>CONTRACTUAL</u>					
71010	Consulting/Contract Services <i>Kumon Math & Reading Tutoring (\$50K), Tae Kwon Do (\$21K), Yoga (\$11K), Cooking (\$8K), Dance (\$8K), Music (\$8K) Fitness, First Aid/CPR, Legos Workshop, Golf Lessons, Chess Wizards, Zumba, Scrapbooking, Youth Yoga</i>	86,096	104,957	98,000	117,000	115,000
	Total Contractual	86,096	104,957	98,000	117,000	115,000
TOTAL SUPPLIES SERVICES AND CONTRACTUAL		246,456	275,088	302,000	315,680	330,000
	<u>CAPITAL OUTLAY</u>					
80001	Equipment Purchases <i>Sound System Upgrade</i>	5,816	5,047	5,000	5,900	5,000
TOTAL CAPITAL OUTLAY		5,816	5,047	5,000	5,900	5,000
DEPARTMENT TOTAL		757,639	797,258	848,240	845,830	877,690





TOWN OF COLMA

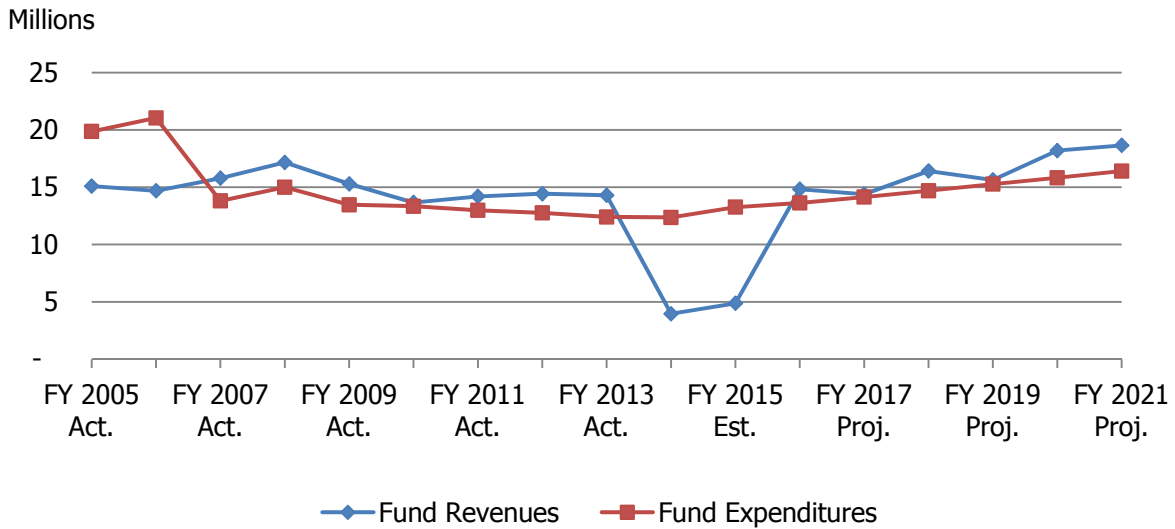
Financial Trends



Financial Trends Analysis

The charts below are based on data in the 10 Year Revenue and Expenditure History as well as the 5 Year Revenue and Expenditure Projection tables.

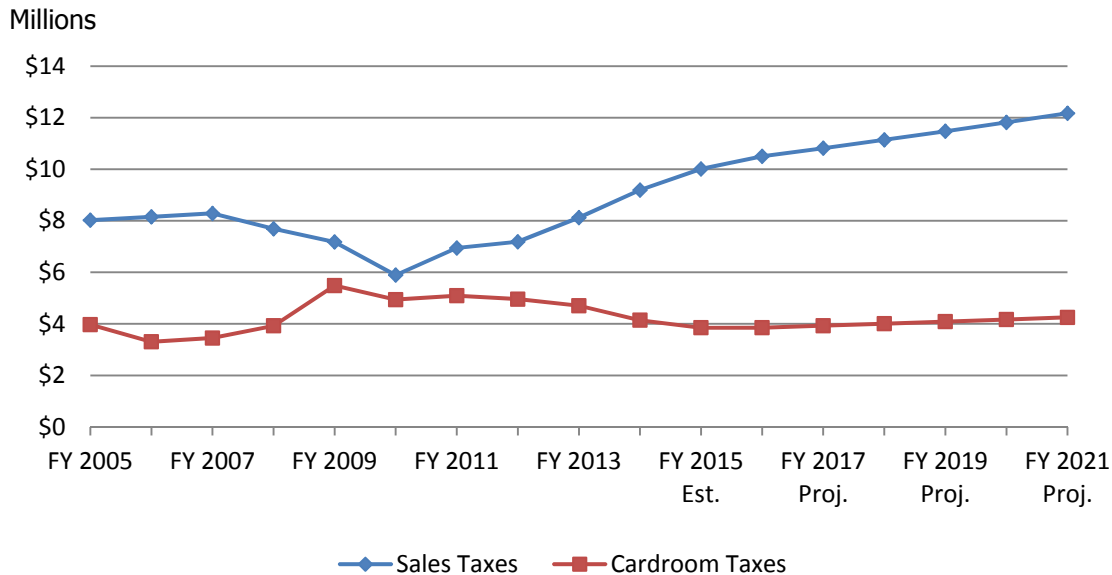
Revenues and Expenditures All Funds



The Town closely monitors its tax base. While the national economic crisis certainly had a negative impact on the Town’s revenue from 2008 to 2013, the Town’s revenue picture continues to improve along with the rest of the economy.

The Town has two major revenue sources: sales taxes and cardroom taxes. Even though sales taxes are more elastic and dependent on the national, state and local economies, they are forecast to see a continual improvement, providing an increasing source of revenue in upcoming years.

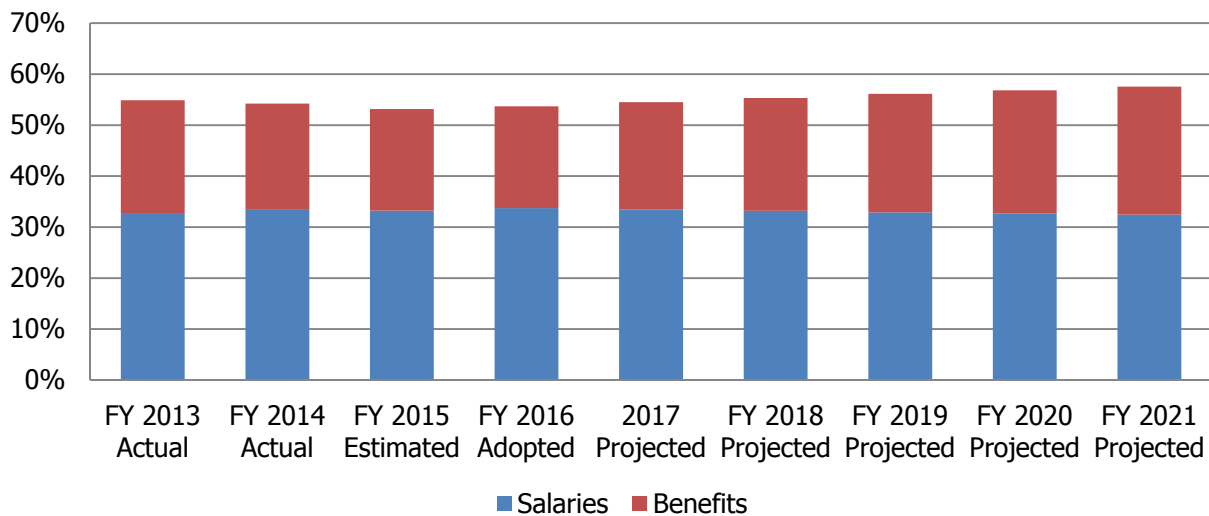
Sales and Cardroom Taxes



Growth in cardroom taxes peaked in 2008-09 with the addition of capacity in the local cardroom. Since then cardroom revenue has declined partially due to increased economic activity.

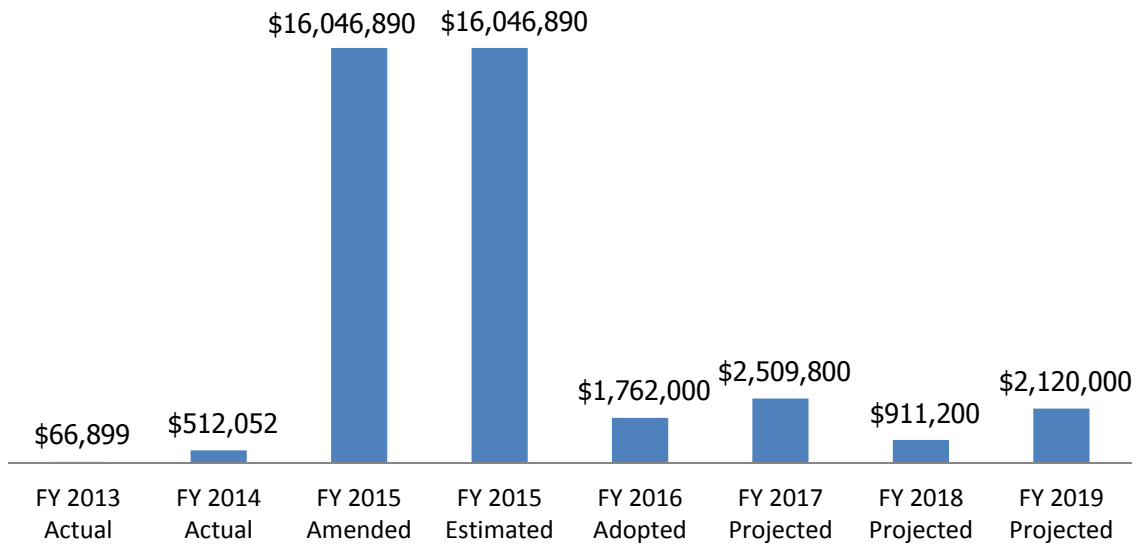
As depicted below, salaries and benefits continue to be a significant and growing portion of the Town's operating budget.

Salaries and Benefits as % of General Fund Expenses



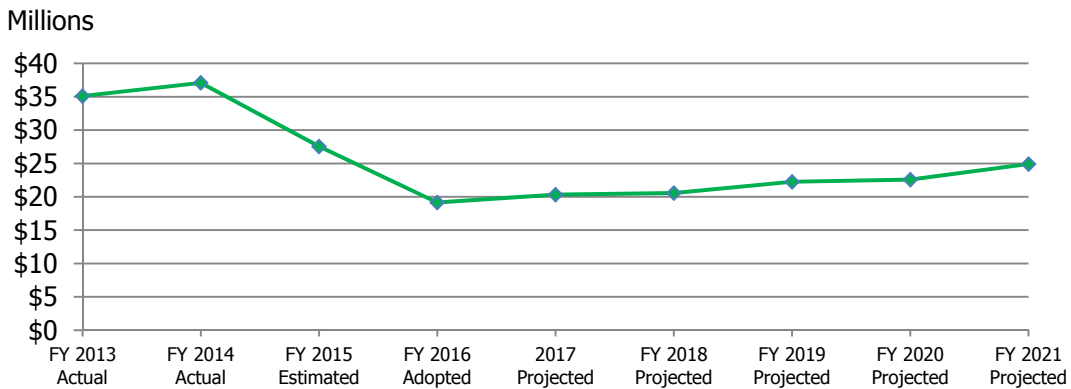
In addition, the following chart of the Town's Capital Improvement Program (CIP) expenditures portrays the spike in expenditures with the implementation of the Town Hall Remodel Project in FY 2014-15.

CIP Expenditures



Because of the steps the Town to reduce operating expenditures, the Town’s reserve status remains positive with one-time capital expenses accounting for the drop in reserve funds in FY 2015. The Town continues to strategize on potential operational structural reform in order to continue to provide the current excellent level of services and to meet Colma’s capital infrastructure needs. Those strategies could include: labor cost restructuring, long-term financial planning, revenue optimization, expenditure control, and economic development planning.

Total Amount in Reserve



10 YEAR REVENUE HISTORY

FUND #	REVENUES	FY 2004-05 ACTUAL	FY 2005-06 ACTUAL	FY 2006-07 ACTUAL	FY 2007-08 ACTUAL
11	GENERAL FUND				
	Sales, Cardroom, Property & Other Taxes	11,911,690	12,092,169	13,115,434	12,060,070
	Licenses & Permits	202,668	131,347	84,255	195,602
	Fines & Forfeitures	157,552	126,643	115,869	80,239
	Use of Money & Property	840,656	1,100,896	1,540,192	1,363,373
	Revenue from Other Agencies	246,124	166,157	144,716	132,187
	Charges for Current Services	342,113	454,904	501,796	501,157
	Other Revenues	33,618	328,599	135,516	2,205,626
	TOTAL GENERAL FUND REVENUES	13,734,421	14,400,714	15,637,777	16,538,254
	Net Transfers	2,351,201	(2,874,869)	(2,311,431)	(2,187,069)
	16,085,622	11,525,845	13,326,346	14,351,185	
21	SPECIAL GAS TAX FUND				
	Revenue from Other Agencies	42,782	42,123	41,656	30,818
	Transfers	(51,232)	(42,123)	(37,658)	(26,549)
	(8,450)	-	3,998	4,269	
22	MEASURE A FUND				
	Measure A Taxes	35,468	43,809	45,267	46,962
	Transfers	(35,468)	(43,809)	(40,572)	(47,386)
	-	-	4,695	(424)	
29	POLICE GRANTS FUND				
	Revenue from Other Agencies	100,301	101,859	100,342	100,089
	100,301	101,859	100,342	100,089	
31	CAPITAL IMPROVEMENT FUND				
	Interest Income	-	-	-	-
	Federal Grants	820	-	-	-
	State Grants	176,000	44,655	-	400,000
	Transfers	(2,876,984)	2,000,000	1,424,662	1,463,001
	(2,700,164)	2,044,655	1,424,662	1,863,001	
33	COPs CAPITAL IMPROVEMENT FUND				
	Interest Income	77,528	1,547	-	-
	Transfers	(255,583)	(26,410)	-	-
	(178,055)	(24,863)	-	-	
41	SPECIAL ASSESSMENT DEBT FUND				
	Special Assessments	881,356	-	-	-
	Interest Income	1,466	781	-	-
	Transfers	275,000	-	-	-
	1,157,822	781	-	-	
43	COPs DEBT SERVICE FUND				
	Interest Income	46,921	50,355	51,322	50,944
	Proceeds from Debt Issuance	-	-	-	-
	Transfers	229,306	987,210	965,000	798,004
	276,227	1,037,565	1,016,322	848,948	
TOTAL REVENUES OF ALL FUNDS		14,733,303	14,685,842	15,876,365	17,167,069

10 YEAR REVENUE HISTORY

FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
13,104,982	11,251,720	12,432,880	12,580,411	13,556,769	13,916,743	14,401,190	14,893,400
232,008	183,686	102,808	77,432	107,972	93,633	201,700	304,300
84,039	70,605	98,673	83,732	67,536	66,611	60,250	60,250
257,971	513,253	476,595	496,197	503,139	615,754	437,702	437,700
131,742	124,853	160,806	148,310	226,996	274,724	196,270	196,270
573,014	556,744	667,620	742,089	810,404	837,191	717,160	822,000
700,460	287,289	63,213	78,179	41,408	122,327	45,300	89,300
15,084,216	12,988,150	14,002,596	14,206,350	15,314,224	15,926,982	16,059,572	16,803,220
(1,886,984)	(1,337,984)	(1,081,148)	(936,547)	(1,020,718)	(11,967,705)	(11,190,190)	(1,977,320)
13,197,232	11,650,166	12,921,447	13,269,803	14,293,506	3,959,277	4,869,382	14,825,900
46,257	49,689	47,895	59,378	48,710	60,803	56,700	43,670
(51,253)	(48,860)	(51,995)	(46,154)	(48,710)	(60,803)	(56,700)	(43,670)
(4,996)	829	(4,100)	13,224	-	-	-	-
44,925	40,955	45,438	50,722	56,156	53,298	50,000	50,000
(43,209)	(39,908)	(44,808)	(49,306)	(56,156)	(54,682)	(50,000)	(50,000)
1,716	1,047	630	1,416	-	(1,384)	-	-
93,848	101,083	98,227	109,763	91,305	90,966	100,000	100,000
93,848	101,083	98,227	109,763	91,305	90,966	100,000	100,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	486,579	-	-	-	-	-	-
1,066,128	470,118	220,943	70,799	167,700	364,031	16,046,890	1,762,000
1,066,128	956,697	220,943	70,799	167,700	364,031	16,046,890	1,762,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20,940	-	-	-	-	-	-	-
915,317	956,633	957,009	961,209	957,884	11,719,159	4,750,000	308,990
936,257	956,633	957,009	961,209	957,884	11,719,159	(4,750,000)	308,990
15,290,185	13,666,455	14,194,155	14,426,214	15,510,395	16,132,049	21,016,272	16,996,890

10 YEAR EXPENDITURE HISTORY BY DEPARTMENT

FUND #	EXPENDITURES BY DEPARTMENT	FY 2004-05 ACTUAL	FY 2005-06 ACTUAL	FY 2006-07 ACTUAL	FY 2007-08 ACTUAL
11	GENERAL FUND				
	110 - CITY COUNCIL	185,524	190,659	184,519	216,642
	120 - CITY TREASURER	22,573	24,026	25,704	27,927
	130 - CITY ATTORNEY	314,822	389,533	432,084	432,084
	140 - CITY MANAGER/CITY CLERK ADMIN	759,246	1,091,933	949,925	1,043,535
	141 - HUMAN RESOURCES	-	-	161,035	173,923
	150 - FINANCE	257,910	295,796	284,008	252,172
	151 - GENERAL SERVICES	976,239	1,174,868	1,023,398	935,928
	160 - FIRE JPA	275,000	-	-	-
	210 - POLICE ADMINISTRATION	803,852	877,716	805,923	879,885
	220 - POLICE PATROL	2,683,873	2,848,755	2,957,459	3,030,411
	230 - POLICE COMMUNICATIONS	741,090	831,853	788,425	831,089
	310 - PW ADMIN/ENGINEERING/BUILDING	613,101	680,387	509,180	678,541
	320 - PW MAINTENANCE	1,473,840	1,427,094	1,546,764	1,590,508
	410 - PLANNING	390,670	296,787	321,756	395,717
	520 - RECREATION SERVICES	660,799	699,428	740,284	753,616
	800's - FACILITY OPERATIONS MAINTENANCE	299,549	462,299	559,704	718,325
	TOTAL GENERAL OPERATING EXPENDITURES	10,458,088	11,291,134	11,290,168	11,960,303
29	POLICE GRANTS FUND				
	240 - POLICE GRANTS	92,427	90,539	94,643	110,220
31	CAPITAL IMPROVEMENT FUND				
	900's - CAPITAL IMPROVEMENT PROJECTS	1,689,285	7,454,916	1,443,808	1,962,508
33	COPs CAPITAL IMPROVEMENT FUND				
	900's - CAPITAL IMPROVEMENT PROJECTS	5,802,740	-	-	-
41	DEBT SERVICE FUND				
	610 - DEBT SERVICE METRO BOND	1,182,949	1,250,146	-	-
43	COPs DEBT SERVICE FUND				
	620 - COPs DEBT SERVICE	639,883	957,496	961,096	959,496
TOTAL EXPENDITURES OF ALL FUNDS		19,865,372	21,044,231	13,789,715	14,992,527

10 YEAR EXPENDITURE HISTORY BY DEPARTMENT

FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
210,511	213,641	216,086	212,229	209,123	220,643	231,800	238,650
14,321	-	4,208	7,483	6,608	7,964	5,110	-
383,538	347,926	416,115	372,735	359,957	388,159	386,000	325,000
882,483	818,416	866,751	901,659	948,376	972,970	1,018,400	1,116,670
176,053	192,609	191,913	203,639	188,970	195,792	197,010	237,490
278,916	271,916	257,883	307,870	317,502	257,819	402,500	410,090
910,316	857,621	859,498	930,749	890,540	930,774	1,105,750	1,028,790
-	-	-	-	-	-	-	-
938,288	917,117	926,605	929,244	941,558	840,124	1,015,480	1,027,070
2,933,393	2,851,349	2,951,221	2,856,373	3,360,711	3,555,969	3,407,060	3,519,540
840,012	828,326	852,629	837,911	927,725	769,019	811,830	823,880
843,170	817,862	819,527	798,880	787,408	736,639	875,000	878,000
1,491,010	1,637,786	1,664,745	1,712,223	1,803,436	1,762,506	1,922,200	1,927,140
352,268	351,374	407,336	287,288	395,809	417,626	421,000	588,000
767,049	748,054	765,641	768,401	757,639	797,258	845,830	877,690
493,505	473,533	480,512	526,886	507,422	510,995	614,120	629,050
11,514,833	11,327,530	11,680,670	11,653,570	12,402,784	12,364,257	13,259,090	13,627,060
103,150	98,664	105,179	91,062	108,605	114,109	115,640	116,810
885,869	956,697	240,693	51,048	66,899	512,052	16,046,890	1,762,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
961,121	956,634	957,009	961,209	959,584	12,677,209	-	308,990
13,464,973	13,339,525	12,983,551	12,756,889	13,537,872	25,667,627	29,421,620	15,814,860

10 YEAR EXPENDITURE HISTORY BY CATEGORY

FUND #	EXPENDITURES BY CATEGORY	FY 2004-05 ACTUAL	FY 2005-06 ACTUAL	FY 2006-07 ACTUAL	FY 2007-08 ACTUAL
11	GENERAL FUND				
	Salaries	3,340,108	3,995,078	4,163,571	4,402,032
	Benefits	1,544,493	1,594,250	1,745,150	1,827,645
	Supplies & Services	1,420,665	1,585,184	1,473,536	1,620,856
	Contracts	3,965,545	3,972,297	3,863,836	3,814,273
	Capital Outlay	187,277	144,325	44,075	295,497
	TOTAL GENERAL FUND	10,458,088	11,291,134	11,290,168	11,960,303
29	POLICE GRANTS FUND				
	Salaries	56,330	63,217	68,362	65,079
	Benefits	26,911	22,104	21,794	20,365
	Supplies & Services	9,186	5,218	4,487	24,776
	Capital Outlay	-	-	-	-
	TOTAL POLICE GRANTS FUND	92,427	90,539	94,643	110,220
31	CAPITAL IMPROVEMENT FUND				
	Contracts	1,689,285	7,454,916	1,443,808	1,962,508
	TOTAL CAPITAL IMPROVEMENT FUND	1,689,285	7,454,916	1,443,808	1,962,508
33	COPs CAPITAL IMPROVEMENT FUND				
	Contracts	5,802,740	-	-	-
	TOTAL COPs CAPITAL IMPROVEMENT FUND	5,802,740	-	-	-
41	SPECIAL ASSESSMENT DEBT FUND				
	Supplies & Services	-	57,441	-	-
	Contracts	1,182,949	1,192,705	-	-
	TOTAL SPECIAL ASSESSMENT DEBT FUND	1,182,949	1,250,146	-	-
43	COPs DEBT SERVICE FUND				
	Contracts	639,883	957,496	961,096	959,496
	TOTAL COPs DEBT SERVICE FUND	639,883	957,496	961,096	959,496
	TOTAL EXPENDITURES OF ALL FUNDS	19,865,372	21,044,231	13,789,715	14,992,527

10 YEAR EXPENDITURE HISTORY BY CATEGORY

FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED
4,196,377	4,072,072	4,075,462	3,864,110	4,024,595	4,087,370	4,368,268	4,559,080
1,958,502	1,971,979	2,122,643	2,288,075	2,736,494	2,569,910	2,631,510	2,707,510
1,372,829	1,334,697	1,255,209	1,292,360	1,345,455	1,333,960	1,540,950	1,624,380
3,921,504	3,906,996	4,124,734	4,169,051	4,200,237	4,235,662	4,636,960	4,614,590
65,621	41,786	102,623	39,975	96,002	137,356	81,400	121,500
11,514,833	11,327,530	11,680,670	11,653,570	12,402,784	12,364,257	13,259,088	13,627,060
72,559	68,719	73,841	55,967	74,515	78,317	77,700	77,700
22,542	23,243	25,124	24,091	29,576	31,616	33,040	34,510
8,049	6,702	6,214	11,004	4,514	4,176	4,900	4,600
-	-	-	-	-	-	-	-
103,150	98,664	105,179	91,062	108,605	114,109	115,640	116,810
885,869	956,697	240,693	51,048	66,899	512,052	16,046,890	1,762,000
885,869	956,697	240,693	51,048	66,899	512,052	16,046,890	1,762,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
961,121	956,634	957,009	961,209	959,584	12,677,209	-	308,990
961,121	956,634	957,009	961,209	959,584	12,677,209	-	308,990
13,464,973	13,339,525	12,983,551	12,756,889	13,537,872	25,667,627	29,421,618	15,814,860

5 YEAR PROJECTION

FUND #	REVENUES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL
11	GENERAL FUND		
	Sales, Cardroom, Property & Other Taxes	13,556,769	13,916,743
	Licenses & Permits	107,972	93,633
	Fines & Forfeitures	67,536	66,611
	Use of Money & Property	503,139	615,754
	Revenue from Other Agencies	226,996	274,724
	Charges for Current Services	810,404	837,191
	Other Revenues	41,408	122,327
	TOTAL GENERAL FUND REVENUES	15,314,224	15,926,982
	Net Transfers	(1,020,718)	(11,967,705)
	TOTAL GENERAL FUND REVENUES (NET)	14,293,506	3,959,277
22	MEASURE A FUND		
	TOTAL MEASURE A FUND	-	(1,384)
29	POLICE GRANTS FUND		
	TOTAL POLICE GRANTS FUND	91,305	90,966
31	CAPITAL IMPROVEMENT FUND		
	TOTAL CAPITAL IMPROVEMENT FUND	167,700	364,031
43	COPs DEBT SERVICE FUND		
	TOTAL COPs DEBT SERVICE FUND	957,884	11,719,159
TOTAL REVENUES OF ALL FUNDS		15,510,395	16,132,049

FUND #	EXPENDITURES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL
11	GENERAL FUND		
	Salaries	4,024,595	4,087,370
	Benefits	2,736,494	2,569,910
	Supplies & Services	1,345,455	1,333,960
	Contracts	4,200,236	4,235,662
	Capital Outlay	96,002	137,356
	TOTAL GENERAL FUND EXPENDITURES	12,402,784	12,364,257
29	POLICE GRANTS FUND		
	Salaries	74,515	78,317
	Benefits	29,576	31,616
	Supplies & Services	4,514	4,176
	TOTAL POLICE GRANTS FUND EXPENDITURES	108,605	114,109
31	CAPITAL IMPROVEMENT FUND		
	Contracts	66,899	512,052
	TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES	66,899	512,052
43	COPs DEBT SERVICE FUND		
	Contracts	959,584	12,677,209
	TOTAL COPs DEBT SERVICE FUND EXPENDITURES	959,584	12,677,209
TOTAL EXPENDITURES OF ALL FUNDS		13,537,872	25,667,627

5 YEAR PROJECTION

FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED	FY 2016-17 PROJECTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED	FY 2019-20 PROJECTED	FY 2020-21 PROJECTED
14,401,190	14,893,400	15,265,735	15,647,378	16,038,563	16,439,527	16,850,515
201,700	304,300	310,386	316,594	322,926	329,384	335,972
60,250	60,250	61,455	62,684	63,938	65,217	66,521
437,702	437,700	446,454	455,383	464,491	473,781	483,256
196,270	196,270	200,195	204,199	208,283	212,449	216,698
717,160	822,000	838,440	855,209	872,313	889,759	907,554
45,300	89,300	91,086	92,908	94,766	96,661	98,594
16,059,572	16,803,220	17,213,751	17,634,355	18,065,279	18,506,777	18,959,111
(11,190,190)	(1,977,320)	(2,818,790)	(1,220,190)	(2,428,990)	(308,990)	(308,990)
4,869,382	14,825,900	14,394,961	16,414,165	15,636,289	18,197,787	18,650,121
-	-	-	-	-	-	-
100,000	100,000	100,000	100,000	100,000	100,000	100,000
16,046,890	1,762,000	2,509,800	911,200	2,120,000	-	-
-	308,990	308,990	308,990	308,990	308,990	308,990
21,016,272	16,996,890	17,313,751	17,734,355	18,165,279	18,606,777	19,059,111

FY 2014-15 ESTIMATED	FY 2015-16 ADOPTED	FY 2016-17 PROJECTED	FY 2017-18 PROJECTED	FY 2018-19 PROJECTED	FY 2019-20 PROJECTED	FY 2020-21 PROJECTED
4,368,268	4,559,080	4,695,852	4,836,728	4,981,830	5,131,285	5,285,223
2,631,510	2,707,510	2,960,211	3,236,497	3,538,570	3,809,861	4,101,950
1,540,950	1,624,380	1,656,868	1,690,005	1,723,805	1,758,281	1,793,447
4,636,960	4,614,590	4,706,882	4,801,019	4,897,040	4,994,981	5,094,880
81,400	121,500	123,930	126,409	128,937	131,516	134,146
13,259,088	13,627,060	14,143,743	14,690,658	15,270,182	15,825,923	16,409,646
77,700	77,700	80,031	82,432	84,905	87,452	90,076
33,040	34,510	37,731	41,252	45,103	48,561	52,284
4,900	4,600	4,692	5,396	6,205	6,826	7,508
115,640	116,810	122,454	129,080	136,213	142,838	149,867
16,046,890	1,762,000	2,509,800	911,200	2,120,000	-	-
16,046,890	1,762,000	2,509,800	911,200	2,120,000	-	-
-	308,990	308,990	308,990	308,990	308,990	308,990
-	308,990	308,990	308,990	308,990	308,990	308,990
29,421,618	15,814,860	17,084,987	16,039,928	17,835,385	16,277,751	16,868,504





TOWN OF COLMA

Appendix



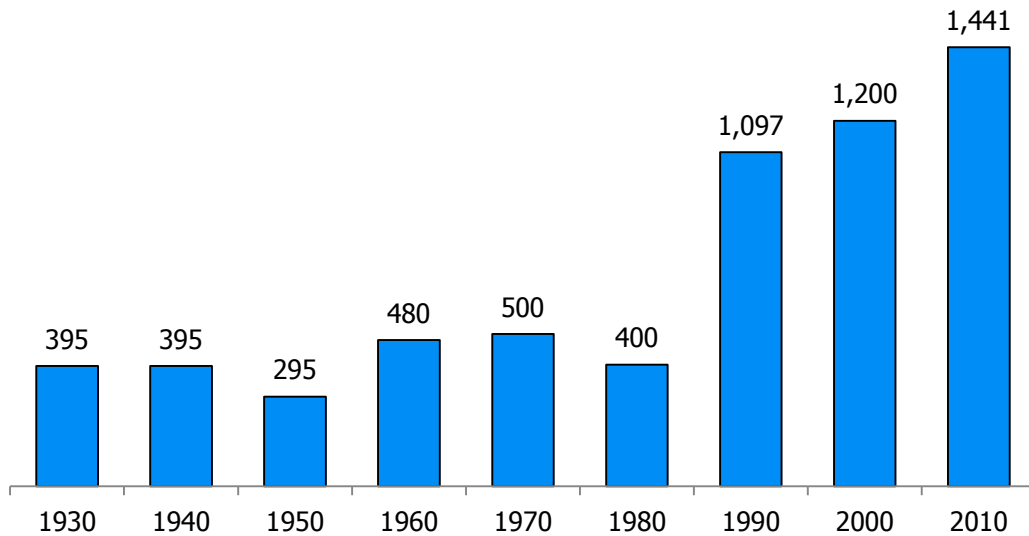
About Colma

Early settlers arrived in Colma nearly 150 years ago. They built a community at the base of the San Bruno Mountains with farms, a school and cemeteries.

Neighboring San Francisco passed an ordinance in 1902 prohibiting all interments within its boundaries. The rapidly growing city looked south to San Mateo County for the land it needed, and in 1924 this search led to the incorporation of the cemeteries established a quarter of a century earlier, as the City of Lawndale.

Over the years, businesses and a small residential district grew around the cemeteries. In 1941, the U.S. Postal Officials requested that the name be changed because there was another city in Southern California named Lawndale. At that time the name was changed to the Town of Colma. Current population is estimated to be 1,480.

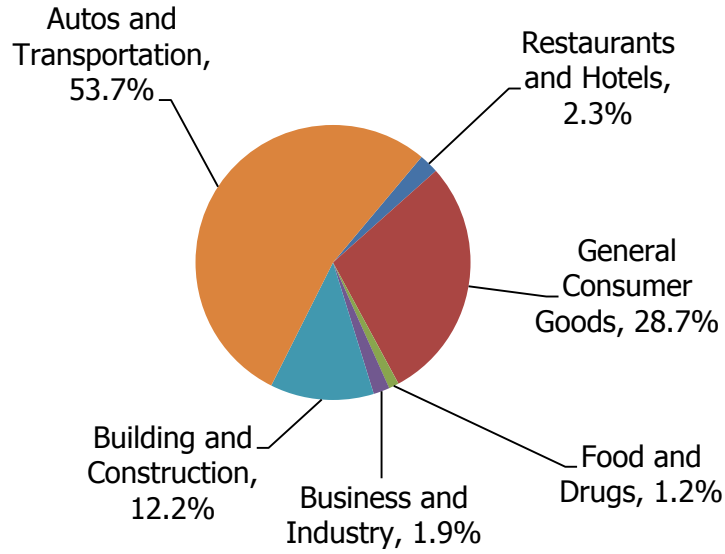
Population History



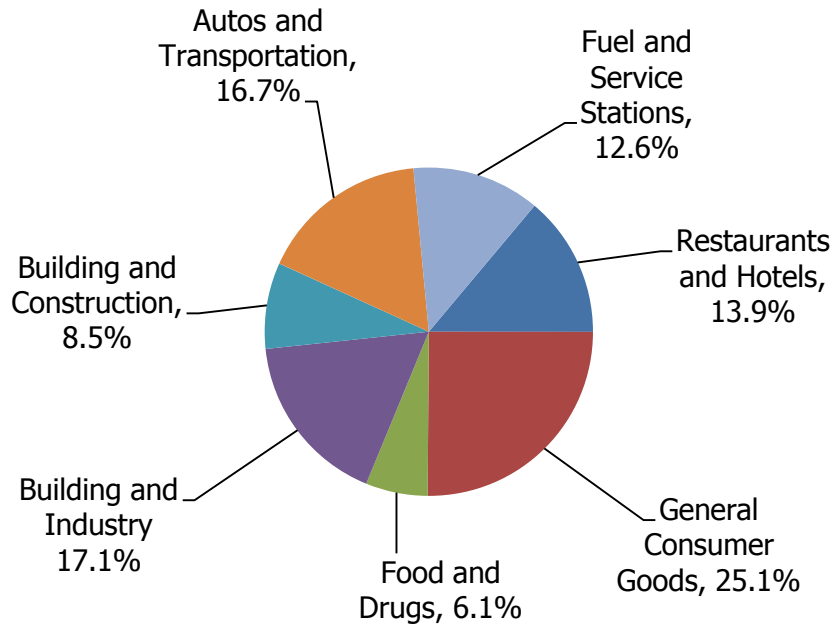
Note: Population increased in 1986 due to an annexation of existing housing units to the Sterling Park neighborhood.

2014 Sales Tax Comparison¹

Town of Colma

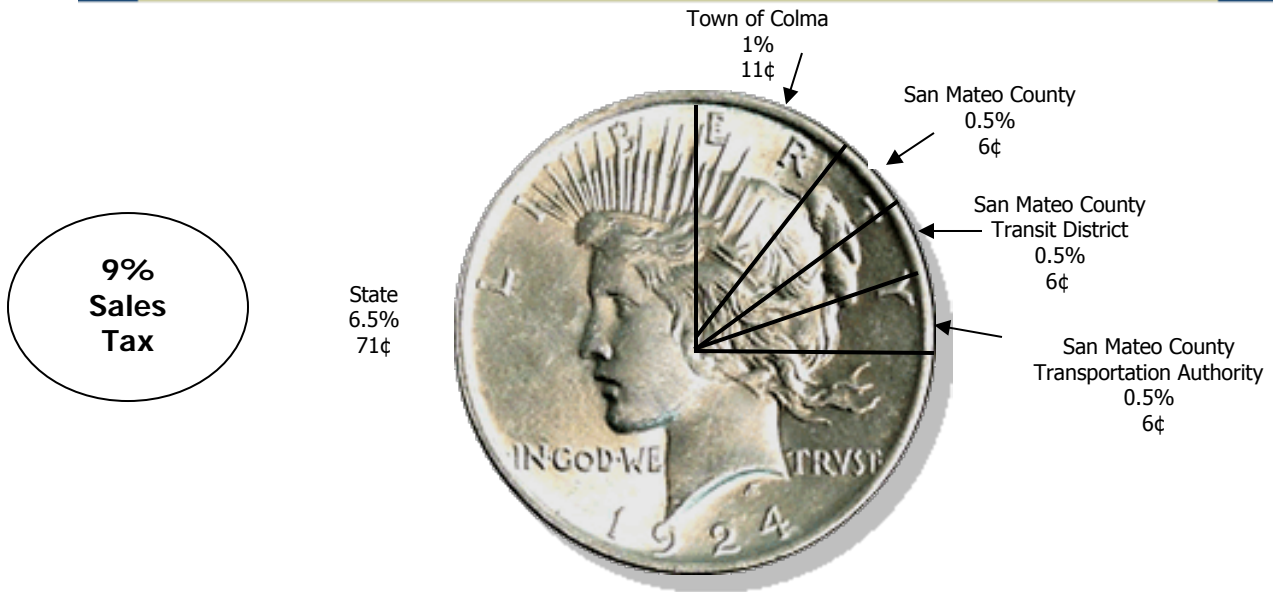


HdL Client Database Statewide



¹ From the HdL Companies.

Where Does My Sales Tax Dollar Go?



In FY 2015-16, the Town will receive approximately \$9.5 million in sales taxes.

Where Does My Property Tax Dollar Go?



For FY 2015-16, the Town of Colma will receive approximately \$427,000 in property taxes.

Colma Major Employers

Business Name	# of Employees	Business Type
Lucky Chances	585	Cardroom with Restaurant, Coffee Shop, Bar and Gift Shop
Target	355	Retail
Home Depot	205	Retail
Home Depot Pro	184	Retail
Serramonte Ford	175	Automobile Dealership
Cypress Lawn	164	Cemetery
Best Buy	126	Retail
Kohl's	112	Retail
Stewart Chevrolet & Cadillac	105	Automobile Dealership
Lexus of Serramonte	100	Automobile Dealership
Nordstrom	98	Retail
Honda of Serramonte	86	Automobile Dealership

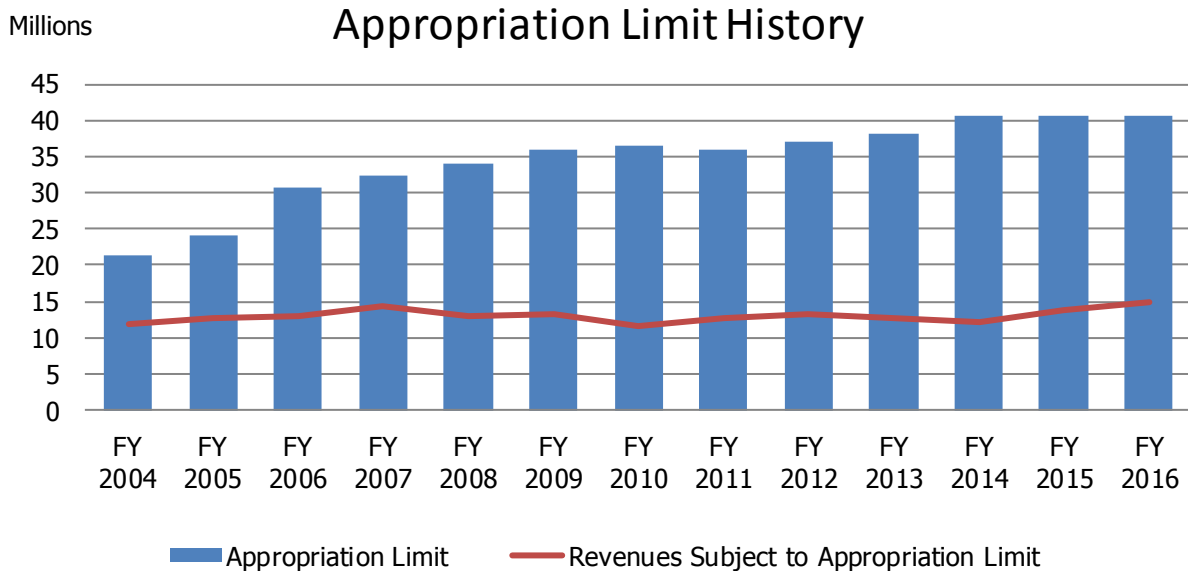
** based on currently issued business licenses as of 5/15/2015

Appropriation Limit

Article XIII B of the California State Constitution, which became effective in FY 1979-80, and which was modified (by Proposition 111) in November, 1989, set an appropriation limit for governmental agencies. Using the appropriations of FY 1978-79 as the base year, the limit is modified by the change in per capita personal income and population during each fiscal year. Article XIII B also limits revenues subject to the Appropriation Limit to those which are referred to as "proceeds of taxes." The Town has remained well below the appropriation limit. It is unlikely the limit will apply any time soon.

Appropriation Limit Calculation FY 2015-16

Per Capita Personal Income	3.82%	$((0.0382+100)/100 = 1.000382)$
Population Change	0.61%	$((0.0061+100)/100 = 1.000061)$
Calculation of Factor for FY 2015-16	1.000443	$1.000382 \times 1.000061 = 1.000443$
Prior Year Appropriation Limit (2015)	\$40,553,427.82	
Appropriation Limit FY 2015-16	\$40,571,393.93	$40553427.82 \times 1.000443 = 40571393.93$



Budget Process

The Town’s fiscal year starts on July 1st and ends on June 30th. The Town of Colma’s fiscal activities are budgeted and accounted for through the use of funds. A fund is a separate fiscal entity, which is self-balancing and free standing. The use of funds enables the maintaining of separate records for particular purposes. The Town has a General Fund, three Special Revenue Funds, a Capital Improvement Fund and a Debt Service Fund. The Town does not have any Proprietary Funds. The funds are listed on the Status of Fund Balances page in the Introduction Section.

The Town’s budget is prepared, recorded, and controlled using a modified accrual basis for all funds. Under this basis of budgeting, capital outlays and debt service principal payments are budgeted and recorded as expenditures. Debt proceeds, capital grants, interfund transfers, and interfund loans exceeding one year are budgeted and recorded as revenues.

During the year, the Finance Department works with the Department Directors to address funding issues and monitor expenditures. Charges are posted to the department incurring the expense; the Town has no Internal Service Funds which other cities typically use to allocate overhead costs to enterprise funds. The Town’s funds are governmental in nature.

In January and February, City Council meets with the City Manager to review and update the Strategic Plan. Staff prepares a Mid-Year Budget Review and presents it to the Council and the public at the regular City Council Meeting.

BUDGET CALENDAR	
July 1	<ul style="list-style-type: none"> • Start of new Fiscal Year • Budget monitoring starts and continues throughout the year. The Finance Department works with Department Directors to address funding issues and monitor expenditures.
January & February	<ul style="list-style-type: none"> • Mid-Year Budget Review is presented to the City Council • Budget instructions are prepared and issued to department
March	City Manager meets with Department Directors to review their Operating and Capital Improvement Budget proposals and make changes as needed.
April & May	City Manager’s Proposed Budget is made available to the public and presented to the City Council at two study sessions.
June	<p>The Proposed Budget is revised based on comments received at the study session. A public hearing is held and at the conclusion the Council takes action on the budget.</p> <p>Letters to non-profits are distributed per revised non-profit funding process (as approved by City Council in December 2014).</p>

Budget instructions are prepared and issued to the departments. The instructions outline the general assumptions in the budget and provide direction to the directors in terms of financial goals to be met. Also at this time the letters to non-profits are distributed.

During March, the City Manager meets with the Department Directors to review their proposals and make changes as needed. Staff presents the Proposed Budget to the City Council for review and discussion at their April and May meetings. The budget is available for public review several days prior to these meetings. Changes are made and the document is presented again to the Council for additional discussion during a public hearing held at the June meeting. At the conclusion of the public hearing, the Council takes action on the budget.

Budget and Financial Policies

The Town of Colma's budget and financial policies are the basic guidelines for the management of the Town's fiscal operations. The policies assist the City Council and Staff in preparing the budget and managing the Town's finances throughout the fiscal year. The policies are reviewed regularly and modified as appropriate to accommodate changing fiscal conditions and best practices in municipal budgeting. The following is excerpted from the Town's Administrative Code.

4.01.030 Procedure for Adoption of Budget

- (a) The City Manager shall submit to the City Council a proposed budget on or about May 31 of each year.
- (b) Prior to adopting the budget, the Town shall post notice of and hold at least one public meeting followed by one public hearing on the proposed budget, which shall be at least five days apart. The budget may be adopted at the same meeting at which there is the public hearing.
- (c) The budget for the ensuing fiscal year shall be adopted not later than June 30 and shall be adopted by resolution of the City Council.

[*History:* Formerly §1.09.030; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.040 Proposed Budget and Budget Message

- (a) The proposed budget shall include, but not be limited to:
 - (1) The City Manager's budget message;
 - (2) Line item schedules of revenue by source;
 - (3) Line item schedules of expenditures by department and function or by program;
 - (4) A summary of estimated available fund balances;
 - (5) Line item schedules of reserve(s); and
 - (6) The appropriation limitation for the budget year.
- (b) The budget message submitted by the City Manager shall explain the budget, contain an outline of the proposed financial policies for the fiscal year, and describe the important features of the budget plan. The budget message shall set forth the reasons for important or significant changes from the current year in appropriation and revenue items and shall explain any major changes in financial policy.
- (c) As a part of the budget message, the City Manager shall include, or attach thereto, a program of proposed capital projects for the budget year and (for planning purposes only) the four (4) fiscal years next succeeding the budget year, together with comments thereon and any

estimates of costs prepared. The adoption of a budget for a fiscal year shall not be an authorization of the capital projects for subsequent years described in the budget message except as specifically authorized by the City Council.

(d) Attached to the budget message shall be such supporting schedules, exhibits, and other explanatory material, in respect to both current operations and capital improvements, as the City Manager believes useful to the governing body. The proposed budget shall include historical data on revenue and expenditures by major category.

[*History*: Formerly § 1.09.040; ORD. 503, 12/11/96; ORD 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.050 Adoption; Effect

(a) The adoption of a budget, an amended budget, or a supplemental appropriation shall constitute an authorization to the appropriate Department Head to expend funds for the items specified in the budget up to the total annual amount specified for that line item, subject to the limitations set forth in this ordinance.

(b) Upon adoption, the budget shall be in effect for the entire fiscal year, subject to adjustment or amendment as set forth in this ordinance.

[*History*: Formerly § 1.09.050; ORD. 503, 12/11/96; ORD 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.060 Failure to Adopt

If the City Council fails to adopt the budget on or before June 30, the proposed budget, as submitted, shall constitute an appropriation as to all expenditures proposed therein until August 31 or until further action by the City Council, whichever occurs first, except that such failure to adopt shall not authorize the hiring of an additional employee or the expenditure for any capital outlay requested in the proposed budget. The sole purpose of this section is to provide for continuing authority to incur expenditures for a period of sixty (60) days pending final City Council action on the budget.

[*History*: Formerly § 1.09.060; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.070 Adjustments to Budget

(a) Within thirty days after adoption of a Budget or amended Budget by the City Council, the City Manager may adjust the budget or amended budget for any of the following purposes:

- (1) To conform any authorized expenditure or estimated revenue, including any Budget Schedule in the Budget Message, to final City Council action adopting the Budget;
- (2) To reflect all required debt service payments in accordance with the official statements filed by the City's auditors; or

(3) To complete any capital improvement project or discharge any obligation under contract or purchase order previously authorized by the City Council.

(b) At any time after adoption of a Budget or amended Budget by the City Council but within thirty days after receipt of the following information, the City Manager may adjust the budget or amended budget for any of the following purposes

(1) To reflect changes relating to personnel obligations, such as retirement rates, payroll taxes, health benefits and salary increases mandated by a Memorandum of Understanding with an employee bargaining unit; or

(2) To reflect changes in other insurance costs, such as liability insurance, workers' compensation insurance, and deductibles.

(c) The adjustments authorized by this section shall include an increase in authorized expenditure and the transfer of funds from an undesignated line item to the adjusted line item, or vice versa.

(d) The City Manager shall make a written report to the City Council by August 31 explaining each adjustment and the reasons therefore.

[*History*: Formerly §1.09.070; ORD. 503, 12/11/96; ORD 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.080 Amendments to Budgets

The City Council may adopt amendments to the budget, make revisions, or approve supplemental appropriations.

[*History*: Formerly § 1.09.080; ORD. 503, 12/11/96; ORD 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.090 Budget Administration

(a) The City Manager shall have charge of the administration of the financial affairs of the City and to that end shall supervise and be responsible for the disbursement of all moneys and have control over all expenditures to insure that appropriations are not exceeded. The City Manager shall institute such procedures as may be necessary to discharge this responsibility, including a purchase order procedure.

(b) The City Manager will be responsible for assuring that expenditures do not exceed the total appropriation for all capital projects by reviewing monthly project reports to identify potential project overages and determining how to address the overage; and, signing off as final approval on all expenditure budget adjustments.

(c) The City Manager shall develop the necessary procedures for the effective implementation of this chapter.

[*History*: Formerly § 1.09.090; ORD. 503, 12/11/96; ORD. 533, 7/8/98; ORD. 666, 2/13/08; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.100 Transfers of Appropriation Balances

A Department Head may transfer funds from any unencumbered balance of any appropriation from one line item to another within his or her department, and shall promptly report such transfer to the City Manager.

The City Manager may transfer funds from any unencumbered balance of any appropriation in a department to another department, provided, however, that the total of all such transfers for any department, shall not increase or reduce the appropriation for that department by more than fifty thousand dollars (\$50,000) in the fiscal year.

No transfer shall be made from any line item which would create a negative balance in the line item.

[History: Formerly § 1.09.100; ORD. 503, 12/11/96; ORD 533, 7/8/98; ORD 666, 2/13/08; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.110 Lapse of Appropriations and Transfers to Reserves

All appropriations shall lapse and be transferred the Unassigned Reserve at the end of the budget year to the extent that they shall not have been expended, lawfully encumbered, or placed in another reserve.

[History: Formerly § 1.09.110; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.120 Appropriation Limitations

The budget adopted shall not exceed the appropriation limit for the budget year. The total expenditures for each fund must be balanced with estimated revenues, a transfer from reserves, and other available resources for that fund.

[History: Formerly § 1.09.120; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.130 Other Limitations

(a) All expenditures of funds shall comply with all other Town ordinances, including the Town's Purchasing Ordinance. All capital outlays shall be approved by the City Council. The cancellation (without completion) of a capital outlay must also be approved by the City Council.

No expenditures at the department level shall exceed the Approved or Amended Budget, by fund.

Projected deficiencies in any department by fund must be corrected by:

An inter-departmental appropriation transfer; or

An appropriation transfer from Reserves.

If additional funds are not available to correct a projected deficiency, the City Manager shall take such steps necessary to reduce expenditures in said department, including a freeze on filling vacant positions or restrictions on purchase orders.

The City Council shall act on any projected fund deficits prior to the close of the Fiscal Year.

[History: Formerly § 1.09.130; ORD. 503, 12/11/96; ORD. 533, 7/8/98; ORD 666, 2/13/08; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

Division 3: General Fund Reserves

4.01.140 Purposes

The Town will establish and maintain reserve balances to:

(a) Guard its citizens against service disruptions in the event of economic uncertainties, local disasters and other financial hardships;

Provide for fluctuations in revenues and expenditures while ensuring adequate cash flow;

Enable the Town to implement innovative opportunities for the betterment of the community; and

Demonstrate continued credit worthiness to bond rating agencies and the financial community.

[History: Formerly § 1.09.140; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.150 General Fund Reserve Policy

(a) The General Fund shall contain reserves, which shall be classified as Nonspendable Fund Balance, Committed Reserve, Assigned Reserve, or Unassigned Reserve. The Town shall maintain minimum reserve balances according to the requirements forth in this section.

The Nonspendable Fund Balance shall be maintained in an amount as required by law and Generally Accepted Accounting Principles (GAAP).

Committed Reserves shall be maintained as follows:

There shall be a Debt Reduction reserve, in an amount reasonably estimated to pay the Town's debt service (principal plus interest) on any outstanding, long-term debt instruments, including Certificates of Participation, for two years;

There shall be a Retiree Healthcare Reserve, in an amount reasonably estimated to pay the Town's liabilities for retiree healthcare benefits for two years; and

There shall be a Budget Stabilization Reserve, in an amount sufficient to ensure continuity of operations in the event of a severe economic downturn, which amount is hereby determined to be 133% (rounded to the nearest \$100,000) of the General Fund expenditures for the prior fiscal year.

Assigned Reserves shall be maintained as follows:

There shall be a Litigation Reserve, in the amount of \$100,000, to pay the Town's costs and attorneys' fees necessary for the initiation or defense of new litigation authorized by the City Council after adoption of a budget for the fiscal year in which the litigation commenced;

There shall be an Insurance Reserve, in the amount of \$100,000, to pay for any deductibles charged to the Town by its insurance carrier(s) not accounted for in the adopted budget; and

There shall be a Disaster Response and Recovery Reserve, in the amount of \$750,000, to pay the Town's costs of emergency repairs to or replacements of parts of the Town infrastructure damaged by any natural or man-made disaster, or to abate or prevent further damage to life or property.

The Unassigned Reserve shall consist of the balance of all amounts not otherwise expended, encumbered, or reserved.

[*History:* Formerly § 1.09.150; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.160 Transfer of Committed Reserves

(a) No transfer shall be made from the Committed Reserves, e.g., the Debt Reduction Reserve, Employee Healthcare Reserve or the Budget Stabilization Reserve, without express approval of the City Council given at an open and public meeting.

Committed Reserves shall not be replenished without express approval of the City Council given at an open and public meeting.

[*History:* Formerly § 1.09.160; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.170 Use, Transfer and Replenishment of Assigned Reserves

(a) On occurrence of a condition for which the Litigation Reserve, the Insurance Reserve or the Disaster Response and Recovery Reserve was created, the City Manager may transfer funds from the appropriate reserve, up to the balance of such reserve, to the appropriate department or departments in the operating budget to abate the condition for which the reserve was created. Any such transfer shall be reported to the City Council within thirty days.

Assigned Reserves shall not be replenished without express approval of the City Council given at an open and public meeting.

[*History:* Formerly § 1.09.170; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.180 Transfer and Replenishment of Unassigned Reserve

(a) The City Manager may transfer funds from the Unassigned Reserve to any department, program or other fund, provided, however, that the total of all such transfers for any department,

program or fund shall not increase or reduce the appropriation for that department by more than fifty thousand dollars (\$50,000) in the fiscal year.

Except as provided in the preceding paragraph (a), no transfer shall be made from the Unassigned Reserve without express approval of the City Council given at an open and public meeting.

All appropriations that have not been expended, lawfully encumbered, or placed in another reserve, and all surplus revenues as of June 30 shall be placed in the Unassigned Reserve.

[*History:* Formerly § 1.09.180; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

Division 4: Reports

4.01.190 Monthly Reports

The City Manager shall file with the City Council monthly reports on the appropriation status and revenue receipts and shall advise the City Council of significant deviations from the adopted budget.

[*History:* Formerly § 1.09.190; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.200 Mid-year Review

Each fiscal year, the City Manager shall submit to the City Council a mid-year review regarding the Town's fiscal performance, fund availability and department needs and accomplishments. Potential overages and the use of potential savings should be compiled in a report and presented to the City Council for consideration.

[*History:* Formerly § 1.09.200; ORD. 503, 12/11/96; ORD. 533, 7/8/98; ORD. 666, 2/13/08; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

4.01.210 Report on Reserve Levels

(a) The City Manager shall report on the reserve levels to the City Council as follows:

During the annual budget adoption process, the City Manager shall project the ending reserve levels; and

When the auditor presents the Town's audited financial statements to the City Council, the City Manager shall report the Actual Reserve Levels as of the end of the fiscal year.

At any time, if the Unassigned Reserve becomes depleted, or is projected to become depleted within the fiscal year, the City Manager shall provide a report to the City Council, along with a plan to maintain the Unassigned Reserves with a positive balance.

[*History:* Formerly § 1.09.210; ORD. 503, 12/11/96; ORD. 533, 7/8/98; Res 2011-40, 10/12/11; Res 2014-07, 2/13/14]

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ADOPTED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>GENERAL FUND-11</u>					
	<u>PROPERTY TAXES & OTHER TAXES</u>					
31001	Secured Taxes	602,858	366,736	350,000	382,600	385,000
31002	Unsecured Taxes	3,197	19,776	3,000	20,000	20,000
31003	SB 813 Taxes	3,084	13,519	3,000	13,500	13,500
31008	Unitary Tax	695	1,353	700	1,400	1,400
31009	Home Owner Property Tax Refunds	364	2,247	400	2,000	2,000
31111	Sales Taxes	6,232,713	6,843,923	6,750,000	7,487,220	9,150,000
31112	Real Estate Transfer	7,425	68,526	5,000	5,000	5,000
31113	Franchise Taxes	105,257	107,020	120,000	110,000	110,000
31114	Business Licenses Taxes	6,575	6,480	6,500	6,500	6,500
31115	Cardroom Taxes	4,703,462	4,140,070	4,000,000	3,850,000	3,850,000
31116	AB 1766 State Reimbursement (25% of Sales Tax Returned)	1,891,139	2,347,093	2,100,000	2,522,970	1,350,000
	TOTAL PROPERTY & OTHER TAXES	13,556,769	13,916,743	13,338,600	14,401,190	14,893,400
	<u>LICENSES & PERMITS</u>					
32001	Building Permits	20,917	16,243	15,000	15,000	20,000
32002	Building Plan Checking	8,306	9,638	5,000	5,000	10,000
32003	Eng. Plan & Map Checking	4,124	13,239	10,000	10,000	10,000
32004	Eng. Permits Inspections	54,142	6,540	1,000	1,000	5,000
32011	Grading Permits	1,021	19,778	5,000	5,000	5,000
32012	Lot Line Adjustments/Subdivisions	6,094	6,714	1,000	15,070	1,000
32014	Use Permits	5,370	5,785	5,000	18,600	15,000
32015	Variance Permits	750	-	-	-	-
32016	Sign Permits	1,630	2,394	2,000	330	2,000
32017	Tree Removal Permits	3,318	1,896	1,000	1,700	1,300
32018	CEQA Fees	1,000	2,000	3,000	105,000	225,000
32019	Design Reviews-Minor	1,300	9,406	2,000	25,000	10,000
32022	Major Project Review	-	-	6,000	-	-
	TOTAL LICENSES & PERMITS	107,972	93,633	56,000	201,700	304,300
	<u>FINES & FORFEITURES</u>					
33001	Vehicle Code	67,301	66,611	60,000	60,000	60,000
33002	Booking Fees	235	-	250	250	250
	TOTAL FINES & FORFEITURES	67,536	66,611	60,250	60,250	60,250

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ADOPTED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>USE OF MONEY & PROPERTY</u>					
34001	Interest on Investments	214,746	322,349	150,000	150,000	150,000
34021	Creekside Villa Rents	185,774	188,172	135,000	180,000	180,000
34022	1500 Hillside Rents	1	2	1	1	1
34023	City Hall Annex Rents	58,736	41,461	41,000	41,000	41,000
34024	Recreation Center Rents	37,262	57,332	60,000	60,000	60,000
34025	Corp Yard Rent	1	1	1	1	1
34026	Verano 1065 Mission Rd	5,529	5,597	5,700	5,700	5,700
34028	A/V Equipment Rental	1,090	840	1,000	1,000	1,000
	TOTAL USE OF MONEY & PROPERTY	503,139	615,754	392,702	437,702	437,702
	<u>REVENUES FROM OTHER AGENCIES</u>					
35001	Motor Vehicle-in-lieu	101,157	108,874	100,000	100,000	100,000
35002	Traffic and Congestion Relief	2,905	-	3,000	3,000	3,000
35111	State Police Programs	16	4	20	20	20
35112	POST Reimbursements	22,566	20,325	7,500	7,500	7,500
35113	Inner Persepctives Revenues	7,700	10,350	8,750	8,750	8,750
35121	County Grants - Police	5,445	8,234	2,000	2,000	2,000
	<i>Asset Forfeiture / Property Room</i>					
35123	State Grants	5,000	49,000	-	-	-
35131	Measure M	82,207	77,937	75,000	75,000	75,000
	TOTAL REVENUES FROM OTHER AGENCIES	226,996	274,724	196,270	196,270	196,270
	<u>CHARGES FOR CURRENT SERVICES</u>					
36001	Cardroom - Registration	8,300	4,950	8,000	8,000	8,000
36002	Cardroom Renewal Fees	12,450	15,225	13,000	13,000	13,000
36211	Cal Water	14,137	14,137	15,000	15,000	15,000
36221	Sewer Fees	686,002	695,673	600,000	600,000	700,000
36321	Release Impound Vehicles	4,880	3,465	6,000	6,000	6,000
36322	Citation Sign Off	1,020	1,020	1,000	1,000	1,000
36323	Fingerprinting	16,565	23,735	13,000	13,000	13,000
36324	Police Reports	1,550	1,420	1,400	1,400	1,400
36331	Special Police Services	3,414	6,390	2,500	2,500	2,500
36401	Recreation & Park Fees	34,051	37,004	33,000	33,000	35,000
36403	Shows, Tickets, Trip Fees	8,018	9,557	7,000	7,000	8,000
36404	Holiday Fees	1,472	660	660	660	2,500
36406	Summer Camp Fees	18,506	23,801	16,500	16,500	16,500
36410	Historical Association	39	154	100	100	100
	TOTAL CHARGES FOR CURRENT SERVICES	810,404	837,191	717,160	717,160	822,000

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ADOPTED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>OTHER REVENUES</u>					
37001	Sale of Documents	356	750	300	300	300
37011	Sale of Personal Property	1,855	9,325	8,000	8,000	8,000
37021	Insurance Reimbursements	27,796	28,566	20,000	20,000	20,000
37031	Other Reimbursements	2,717	8,254	2,000	2,000	46,000
37032	Cash Over (Short)	20	(276)	-	-	-
37059	Other Miscellaneous Revenues	8,664	75,709	15,000	15,000	15,000
	TOTAL OTHER REVENUES	41,408	122,327	45,300	45,300	89,300
TOTAL GENERAL FUND REVENUES		15,314,224	15,926,982	14,806,280	16,059,570	16,803,220
	<u>TRANSFERS TO OTHER FUNDS</u>					
38004	Transfers to Capital Improvement Fund	(167,700)	(364,031)	(16,046,890)	(16,046,890)	(1,762,000)
38006	Transfers to COPs Debt Service Fund	(957,884)	(11,719,159)	-	-	(308,990)
	TOTAL TRANSFER TO OTHER FUNDS	(1,125,584)	(12,083,190)	(16,046,890)	(16,046,890)	(2,070,990)
	<u>TRANSFER FROM OTHER FUNDS</u>					
39002	Transfers from Spec. Gas Tax Fund	48,710	60,803	50,750	56,700	43,670
39003	Transfers from Measure A	56,156	54,682	50,000	50,000	50,000
39005	Transfers from Debt Service Fund	-	-	-	4,750,000	-
	TOTAL TRANSFERS FROM OTHER FUNDS	104,866	115,484	100,750	4,856,700	93,670
TOTAL GENERAL FUND REVENUES (NET)		14,293,506	3,959,277	(1,139,860)	4,869,380	14,825,900
	<u>SPECIAL GAS TAX FUND - 21</u>					
	<u>REVENUES FROM OTHER AGENCIES</u>					
35201	Gas Tax - 2105	7,936	11,865	8,670	11,000	10,300
35202	Gas Tax - 2106	11,490	11,419	11,550	11,000	10,100
35203	Gas Tax - 2107	12,586	12,625	10,660	15,000	14,100
35204	Gas Tax - 2107.5	1,000	1,000	1,000	1,000	1,000
35205	Gas Tax - 2103	15,698	23,894	18,870	18,700	8,170
	TOTAL REVENUES FROM OTHER AGENCIES	48,710	60,803	50,750	56,700	43,670
	<u>TRANSFERS TO OTHER FUNDS</u>					
38001	Transfers to General Fund	(48,710)	(60,803)	(50,750)	(56,700)	(43,670)
	TOTAL TRANSFER TO OTHER FUNDS	(48,710)	(60,803)	(50,750)	(56,700)	(43,670)
TOTAL SPECIAL GAS TAX FUND		-	-	-	-	-

REVENUE DETAIL

ACCT. #	REVENUE TITLE	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 ADOPTED	FY 2014-15 ESTIMATED	FY 2015-16 PROPOSED
	<u>MEASURE A FUND - 22</u>					
	<u>REVENUES FROM OTHER AGENCIES</u>					
35301	Measure A Taxes	56,156	53,298	50,000	50,000	50,000
	TOTAL REVENUES FROM OTHER AGENCIES	56,156	53,298	50,000	50,000	50,000
	<u>TRANSFERS TO OTHER FUNDS</u>					
38001	Transfers to General Fund	(56,156)	(54,682)	(50,000)	(50,000)	(50,000)
	TOTAL TRANSFER TO OTHER FUNDS	(56,156)	(54,682)	(50,000)	(50,000)	(50,000)
TOTAL MEASURE A FUND		-	(1,384)	-	-	-
	<u>POLICE GRANTS - 29</u>					
35111	State Police Programs	91,305	90,966	100,000	100,000	100,000
TOTAL POLICE GRANTS		91,305	90,966	100,000	100,000	100,000
	<u>CAPITAL IMPROVE. FUND - 31</u>					
	<u>TRANSFERS FROM OTHER FUNDS</u>					
39001	Transfers from General Fund	167,700	364,031	16,046,890	16,046,890	1,762,000
	TOTAL TRANSFERS FROM OTHER FUNDS	167,700	364,031	16,046,890	16,046,890	1,762,000
TOTAL CAPITAL IMPROVEMENT FUND		167,700	364,031	16,046,890	16,046,890	1,762,000
	<u>COPs DEBT SERVICE FUND - 43</u>					
	<u>USE OF MONEY & PROPERTY</u>					
37060	Proceeds from COP Issuance	-	-	-	4,750,000	-
	TOTAL USE OF MONEY & PROPERTY	-	-	-	4,750,000	-
	<u>TRANSFERS FROM OTHER FUNDS</u>					
39001	Transfers from General Fund	957,884	11,719,159	-	-	308,990
	TOTAL TRANSFERS FROM OTHER FUNDS	957,884	11,719,159	-	-	308,990
	<u>TRANSFERS TO OTHER FUNDS</u>					
38001	Transfers to General Fund	-	-	-	(4,750,000)	-
	TOTAL TRANSFER TO OTHER FUNDS	-	-	-	(4,750,000)	-
	TOTAL COPs DEBT SERVICE FUND	957,880	11,719,160	-	-	308,990
GRAND TOTAL OF ALL FUNDS		15,510,391	16,132,050	15,007,030	21,016,270	16,996,890

List of Acronyms

AB – Assembly Bill

ABAG – Association of Bay Area Governments

ABC – Alcoholic Beverage Control

ADA – Americans with Disabilities Act

BAAQMD – Bay Area Air Quality Management District

BART – Bay Area Rapid Transit

BCDC – Bay Conservation and Development Commission

C/CAG – City/County Association of Governments of San Mateo County

CAD/RMS – Computer Aided Dispatch and Records Management System

CalPERS – California Public Employees Retirement System

CAP – Climate Action Plan

CAT – Community Action Teams

CEQA – California Environmental Quality Act

CERT – Community Emergency Response Team

CIP – Capital Improvement Program

COLA – Cost of Living Adjustment

COPs – Certificates Of Participation

CPOA – California Peace Officers' Association

CPR – Cardiopulmonary Resuscitation

CPRS – California Park and Recreation Society

CSMFO – California Society of Municipal Financial Officers

CSO – Community Service Officer

DUI – Driving Under the Influence

ERAF – Educational Revenue Augmentation Fund

FBI – Federal Bureau of Investigation

FHA – Fair Housing Act

FTE – Full Time Equivalent

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GIS – Geographic Information System

GF – General Fund

GP – General Plan

HEART – Housing Endowment And Regional Trust

HOA – Homeowners Association

HR – Human Resources

HRA – Human Resources Administration

ICMA – International City/County Management Association

IPM – Integrated Pest Management

IT – Information Technology

JPA – Joint Power Agreement

LAFCO – Local Agency Formation Commission

LAO – Legislative Analyst’s Office

LCW – Liebert Cassidy Whitmore

MADD – Mothers Against Drunk Driving

MMANC – Municipal Management Association of Northern California

MOU – Memorandum Of Understanding

MTC – Metropolitan Transportation Commission

NorCaIHR – Northern California Municipal Human Resources Managers Group

NPDES – National Pollution Discharge Elimination System

NSMCD – North San Mateo County Sanitation District

OPEB – Other Post Employment Benefits

PELRA –Public Employers Labor Relations Association

PERS – Public Employees Retirement System

POST – Police Officer Standards and Training

PTAF – Property Tax Assessment Fee
PW – Public Works
RFP – Request For Proposal
ROW – Right-Of-Way
SAMCAT – San Mateo County Telecommunications Authority
SB – Senate Bill
SFPUC – San Francisco Public Utilities Commission
SLESF – Supplemental Law Enforcement Services Fund
SLPP – State-Local Partnership Program
SMC – San Mateo County
SSF – South San Francisco
STEP – Saturation Traffic Enforcement Plan
SWAT – Special Weapons And Tactics
TEA – Tax Equity Allocation
TMA – Training Managers Association

Glossary of Budget Terms

Accounting System – The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting – A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Activity – A unit of budgetary accountability and control that encompasses specific and distinguishable lines of work performance for the purpose of accomplishing a function for which the Town is responsible.

Ad-valorem – According to value.

Adopted Budget – The budget document formally approved by the City Council, often referred to as the original budget.

Amended Budget – An adopted budget, after it has been changed (or adjusted) by the City Council. (See Budget Adjustment)

Americans with Disabilities Act (ADA) – A 1990 law that gives federal civil rights protections to individuals with disabilities similar to those provided to individuals on the basis of race, color, sex, national origin, age, and religion. It guarantees equal opportunity for individuals with disabilities in public accommodations, employment, transportation, State and local government services, and telecommunications.

Appropriation – A legal authorization granted by the City Council to make expenditures or enter into obligations for specific purposes.

Appropriation Limit (Gann Limit) – A mandated calculation of how much the Town is allowed to expend in one fiscal year. It is mandated on government agencies within California by Article XIII B of the California Constitution. The amount of appropriation subject to the limit is the budgeted proceeds of taxes. Some examples of proceeds of taxes are sales and property taxes. The total of these budgeted revenues cannot exceed the total appropriations limit. Annually, local governments may increase the appropriations limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.

Assessed Valuation – A valuation set upon real estate or other property by the San Mateo County Assessor and the State as a basis for levying taxes.

Assigned Reserve – The spendable amounts set aside for specific purposes or contingencies authorized by resolution of the City Council.

Authorized Positions – Positions approved by the City Council which may or may not have funding. (See Budgeted Positions)

Audit – A review of the Town's accounts by an independent accounting firm to verify that the Town's financial statements accurately reflect its financial position.

Base Budget – Those resources necessary to meet an established and existing service level.

Basis of Budgeting – The method used for recognizing revenues and expenditures in the budget. The Town uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles (GAAP).

Beginning Fund Balance – Resources available in a fund from the end of the prior year for use in the following year.

Benefits – See Fringe Benefits.

Bond – A written promise to pay a specified sum of money, called the face value of principal amount, at a specified date or dates in the future, together with the periodic interest at a specified rate issued by a city to raise capital funds.

Budget – A planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year. A plan expressed in figures.

Budget Adjustment – A change of expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget adjustments are reflected in the current year budget and are approved by the City Council.

Budget Stabilization Reserve – Monies set aside, sometimes called a rainy day fund, that can be used to assure continuity of Town operations when tax revenues temporarily decline as the result of a recession, the loss of a major taxpayer or other similar circumstance.

Budget Calendar – The schedule of key dates or milestones that a city follows in the preparation and adoption of the budget.

Budget Highlights – Portion of department narrative in the budget that focuses on key changes in the budget from the previous year.

Budget Message – A general written description summarizing the proposed budget. The budget message explains principal budget issues against the

background of financial experience in recent years and presents recommendations made by the City Manager.

Budgeted Positions – The number of full-time equivalent positions to be funded in the budget. Example: Funding of two half-time positions would equal one full-time equivalent position. (See Authorized Positions)

Capital Improvements – A permanent major addition to the Town's real property assets including the design, construction, purchase or major renovation of land, buildings or facilities including major landscaping and park improvements.

Capital Improvement Program (CIP) – A plan for capital expenditures and the means of financing them, to be incurred each year over a fixed period of years, to meet capital needs arising from a long-term plan. (See Capital Improvements)

Capital Outlay – Routine capital expenditures for the acquisition of capital assets. These items are included in almost every budget and do not have a significant impact on the operating budget. The Town's capitalization limit is \$10,000. (See Fixed Asset)

Capital Project – All related expenditures for a public improvement project.

Cardroom Tax – A permit tax imposed on gambling establishment operations in the Town of Colma. The tax is a general tax with the proceeds going to the General Fund. The tax requires each person operating a gambling establishment to pay a monthly tax which is a combination of a set fee and a percentage of gross revenue on a sliding scale set by Town ordinance.

Certificates of Participation (COPS) – Collateralized by leases between a lessor and a government; paid from the annual appropriations made by the government to the

lessor. Typically used for capital leases for large projects where the financing exceeds \$10 million.

Charges for Service – See Fees.

Committed Reserve – The spendable amounts set aside to meet the Town’s long-term obligations.

Competitive Bidding – Transparent procurement method in which bids from competing contractors, suppliers, or vendors are invited by openly advertising the scope, specifications, and terms and conditions of the proposed contract as well as the criteria by which the bids will be evaluated. Competitive bidding aims at obtaining goods and services at the lowest prices by stimulating competition, and by preventing favoritism. (See Request For Proposal)

Consultants – Outside individuals who provide advice or services.

Contractual – A type of expenditure. Usually a professional consulting service involving a contract for one or more years.

Cost Accounting – The branch of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Cost of Living Adjustment (COLA) – An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index. The Consumer Price Index is used rather than the Producer Price Index because the purpose is to offset inflation as experienced by the consumer, not the producer.

Debt Service – Actual cost of interest and principal on debt.

Deficit – The excess of expenditures over revenues during an accounting period.

Department – An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Department Description – A list of the typical activities of programs.

Department Function – Category of work performed. The Town has five major categories: General Government, Recreation, Public Works, Public Safety and Planning.

Discretionary Revenue – Money that the City Council has the authority to allocate for any purpose. Often refers to the General Fund, as opposed to special or Restricted Use Funds.

Division – A functional grouping of related activities within a department. There are usually several activities within a division. (See Activity)

Economic Development – Efforts that seek to improve the economic well-being and quality of life for a community by creating and/or retaining jobs and supporting or growing incomes and the tax base.

Encumbrance – An obligation in the form of a purchase order or contract.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City Council is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges, i.e., water utility, parking system.

Expenditure – Designates the cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the

accrual or modified accrual basis of accounting, costs are recorded when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized when the cash payments are made.

Fees – A charge to cover the cost of services (e.g. building inspection fee, zoning fee, etc.) sometimes referred to as Charges for Service.

Fiscal Accountability – The responsibility of governments to justify that their actions in the current period have complied with public policy decisions concerning the raising and spending of public moneys in the short term (usually one budgetary cycle or one year).

Fiscal Year – A twelve-month period of time to which the budget applies. For the Town of Colma and many local government agencies, this period is from July 1 through June 30.

Fixed Asset – A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$10,000. (See Capital Outlay)

Fringe Benefits – Benefits to Town employees, in addition to salaries, paid by the Town. These benefits include pensions, workers' compensation, unemployment insurance, health club membership, and life and health insurance.

Full-Time Equivalent (FTE) – One or more employee positions totaling one full year of service or approximately 2,080 hours a year.

Full Cost Recovery – Recovering or funding the full costs of a project or service, typically through a user fee. In addition to the costs directly associated with the project, such as staff and equipment, projects will also draw on the rest of the organization. For example, adequate finance, human resources, management, and IT systems are also integral components of any project or service.

Fund – A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures and fund balances.

Fund Balance – The difference between fund assets and fund liabilities in a governmental or trust fund. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases and when expenditures exceed revenue, fund balance decreases.

Funding Source – Identifies fund(s) that will provide resources for Town expenditures.

Gann Limit – See Appropriation Limit.

Gas Tax Fund – Fund required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of Town streets.

Generally Accepted Accounting Principles (GAAP) – Uniform standards used by state and local governments for financial recording and reporting; established by the accounting profession through the Governmental Accounting Standards Board.

General Fund – The primary fund of the Town used to account for all revenues of the Town not legally restricted as to use and related expenditures.

General Fund Reserves – The balance of all general funds not otherwise appropriated (budgeted) or accounted for, such as the allocated reserves Council set aside for Litigation, Insurance, Disaster Preparedness, Employee Benefits and Operations.

General Plan – A plan of a city, county or area which establishes zones for different types of development, uses, traffic patterns, and future development.

General Revenue – General sources of income a city collects and receives for public use (e.g. property tax). There are no restrictions as to the use of these monies – often referred to as Discretionary Revenue. General Revenue comprises the General Fund.

Goal – An observable and measurable end result having one or more objectives to be achieved within a more or less fixed timeframe.

Governmental Accounting Standards Board (GASB) – The body that sets accounting standards specifically for governmental entities at the state and local levels.

GASB Statement No. 34 – Requires state and local governments to produce financial statements on an accrual basis, in much the same manner as private sector businesses. The objective is to enhance the understandability and usefulness of the financial reports of state and local governments to the public, legislative and oversight bodies, and investors and creditors.

GASB Statement No. 45 – Requires the measurement and recognition criteria for other Post Employment Benefits (OPEB) for reporting purposes. The objective is to recognize the cost of benefits, provide information on related liabilities and provide information for assessing fiscal health for future periods.

GASB Statement No. 54 – Intended to improve the usefulness of the amount reported in fund balance by providing a more structured classification. It also clarifies the definition of existing governmental fund types.

Governmental Funds – Self-balancing sets of accounts that are maintained for governmental activities. Financial statements of governmental funds are prepared on the

modified accrual basis of accounting and the current financial resource flows method of measurement focus. All of the Town's funds are in the governmental category. (See Measurement Focus)

Grant – A payment of money, often earmarked for a specific purpose or program, e.g. from one governmental unit to another or from a governmental unit to a not-for-profit agency.

Grievance – An actual or supposed circumstance regarded as just cause for complaint. A complaint or protestation based on such a circumstance.

Interfund Transfers – Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Internal Service Fund – A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government on a cost reimbursement basis.

Irrevocable Trust – A type of trust that by its design can't be modified, amended, changed or revoked.

Level of Service – Indicator that measures the performance of a system. Certain goals are defined and the service level gives the percentage to which they should be achieved.

Mandate (Mandated Services) – A legal requirement, usually imposed by State or Federal law. This term is used to refer to Town services, which are provided to comply with State or Federal laws, such as preparation of the City Council Agenda in compliance with the Brown Act.

Measurement Focus – The accounting convention which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2)

whether its operating statement presents "financial flow" information (revenue and expenditures) or "capital maintenance" information (revenues and expenses).

Mid-Year – As of December 31st (mid-point of the fiscal year).

Mid-Year Budget Review – Annual process, which occurs in February, where staff analyzes the revenue and expenditures of the Town through the mid-point of the fiscal year (December 31st), projects the data to the end of the fiscal year (June 30th) and presents the information to Council, along with any recommended budget adjustments.

Modified Accrual Basis of Accounting – A form of accrual accounting in which (1) expenditures are recognized when the goods or services are received and (2) revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

Municipal Code – A book that contains City Council approved ordinances presently in effect. The Code defines Town law in various categories. (See Ordinance)

National Pollution Discharge Elimination System (NPDES) – A policy set forth by the Environmental Protection Agency, under the 1987 Federal Clean Water Act, imposing regulations that mandate local governments to control and reduce the amount of stormwater pollutant runoff into receiving waters.

Non-recurring Costs – One time activities for which the expenditure should be budgeted only in the fiscal year in which the activity is under taken.

Non-spendable Fund Balance – The amounts associated with inventories, prepaid expenses and other items legally or contractually required to be maintained intact.

Objectives – Desired results of the activities of a program.

Operating Budget – A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the Town, which does not include capital improvement projects.

Operating Expenses – Expenses incurred as a result of day-to-day operations.

Operational Accountability – Governments' responsibility to report the extent to which they have met their operating objectives efficiently and effectively, using all resources available for that purpose, and whether they can continue to meet their objectives for the foreseeable future.

Ordinance – A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has a higher legal standing than a resolution. Adopted ordinances form the Municipal Code. (See Municipal Code)

Pandemic Flu Plan – A Plan the Town uses to respond in an epidemic of the influenza virus that spreads on a worldwide scale and infects a large proportion of the human population. Influenza pandemics occur when a new strain of the influenza virus is transmitted to humans from another animal species.

PERS – Public Employees Retirement System. A pension plan administered by the State of California for government agencies.

Performance Measures – Indicators used in budgets to show, for example, (1) the amount of work accomplished, (2) the efficiency with which tasks were completed, and (3) the effectiveness of a program, which is often expressed as the extent to which objectives were accomplished.

Personnel Expenditures – Salaries, wages and benefits paid to employees.

Priority Area – A category of Town services, such as Economic Development, Long Range Financial Plan or Neighborhoods which the City Council selects as an area of focus for staff in the coming fiscal year.

Program – Plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means or resources will be used.

Program Revenues – Revenues received by a department as a result of the services or operations of that department (such as user fees), and generally used to finance the related services or programs.

Property Tax – A tax on the assessed value of property. California State Constitution Article XIII A provides that the combined maximum property tax rate on any given property equal to 1% of its assessed value unless an additional amount has been approved by voters for special taxes or general obligation bonds. San Mateo County remits the Town's share, including all penalties and interest.

Proposed Budget – The working document for the fiscal year under discussion.

Public Employee Retirement System – See PERS.

Real Estate Transfer Tax – A tax on the value of property transferred, currently levied at a rate of \$.275 per \$500. San Mateo County collects the tax and the Town receives the revenues. Revenues are dependent on how frequently the property is transferred and on the accrued value at the time of transfer.

Request For Proposal (RFP) – An invitation for suppliers, often through a

bidding process, to submit a proposal on a specific commodity or service. (See Competitive Bidding)

Reserve – An account used to designate a portion of the fund balance as legally segregated for a specific use, i.e., General Fund Reserve.

Reserve Policy – A Council adopted set of principles which establish an appropriate minimum level of reserves and specify how reserves can be used.

Resolution – A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Restricted Use Funds – Funds designated for use for a specific purpose.

Revenues – Income from all sources used to pay Town expenses.

Risk Management – An organized attempt to protect a government's assets against accidental loss in the most economical method.

Salaries and Wages – A fixed monthly or hourly sum paid to an employee.

Sales Tax – Taxes assessed on retail sales or leases of tangible personal property in the Town. The Town receives one percent of the 8.25% San Mateo County sales tax.

Secured Taxes – Taxes levied on real properties in the Town which are "secured" by liens on the properties.

SLESF – See Supplemental Law Enforcement Services Fund.

Strategic Plan – Plan of action aimed at accomplishing a clear objective, with details on what work is to be done, by whom, when, and what means or resources will be used.

Strategic Planning - A comprehensive and systematic management tool designed to help organizations assess the current environment, increase effectiveness, develop commitment to the organization's mission and achieve consensus on strategies and objectives for achieving that mission. The focus is on aligning organizational resources to bridge the gap between present conditions and the envisioned future. The organization's objectives for a strategic plan will help determine how available resources can be tied to future goals.

Supplemental Assessment – An assessment of real property occurring after the real property lien date of January 1st of each year as a result of new construction or a change in ownership. The San Mateo County Assessor determines the new value of the property based on current market values, and then calculates the difference between the new value and the value set on January 1st.

Supplemental Law Enforcement Services Fund (SLESF) – A component of the Citizens' Option for Public Safety (COPS) program which provides grants to every city and county and five special districts that provide law enforcement in the State of California. SLESF funds are allocated among cities and counties and special districts that provide law enforcement services in proportion to population, except that each agency is to be allocated a minimum of \$100,000. The Town of Colma receives the minimum allocation.

Supplies and Services – Expenditures for materials, supplies and related services which are ordinarily consumed within a fiscal year.

Tax Levy – Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

Tax Equity Allocation – The amount of property taxes payable to the Town under a

special law to assist cities that otherwise would receive low or no property taxes.

Triple Flip – The "triple flip" swaps one-quarter of the Town's local sales taxes to secure \$15 billion in deficit financing bonds approved through the passage of Proposition 57 (flip #1). The State intends to replace this revenue with Educational Revenue Augmentation Fund (ERAF) property tax money that was taken from cities and counties in the early '90's (flip #2). Using ERAF money to backfill the sales tax taken from cities will increase the States obligation to fund schools from *other* general fund resources (flip #3). Another impact of the triple flip upon the Town will be cash flow. Sales tax, which is received monthly, will be reduced by 25% and will be "backfilled" with property tax, which will be received biannually in January and May.

Unassigned Reserve – The amount of spendable fund balance that is not otherwise appropriated.

Unencumbered Appropriation – The portion of an appropriation not yet expended or encumbered.

Unfunded – Not furnished with funds. Usually applies to positions that are authorized but funding is not provided.

Unsecured Taxes – An ad-valorem (value-based) property tax that is the liability of the person or entity assessed for the tax. Because the tax is not secured by real property (such as land) the tax is called "unsecured."

Useful Life – An accounting term defined as the number of years, as set by the IRS, that depreciable business equipment or property is expected to be in use.

Year-End – As of June 30th (end of fiscal year).

**RESOLUTION NO. 2015-29
OF THE CITY COUNCIL OF THE TOWN OF COLMA**

**RESOLUTION ADOPTING BUDGET, CHOOSING MEASURE OF INFLATION, AND
ESTABLISHING APPROPRIATIONS LIMITS FOR FY 2015-2016**

The City Council of the Town of Colma does resolve as follows.

1. Background

- (a) The City Manager's budget message, the proposed budget, and all calculations and documentation upon which this resolution is based have been available to the public for more than fifteen days for review;
- (b) The City Council conducted a study session and public meeting on the proposed budget on April 8, 2015 and May 13, 2015;
- (c) A notice of public hearing was given as required by law;
- (d) A public hearing was held on June 10, 2015 on the proposed budget; and
- (e) The City Council duly considered the proposed budget, the City Manager's budget message, and public comments, if any, thereon.

2. Findings

- (a) The appropriations limit for the fiscal year FY 2014-15 was \$40,553,427.82. Final data for the last fiscal year are not available to determine whether the Town of Colma is in compliance for fiscal year 2014-2015, but the preliminary data suggests that the Town will be in compliance for that fiscal year.
- (b) The City Council finds that the proposed budget does not exceed the constitutional appropriation limit for fiscal year 2014-2015, as shown in the following findings.
- (c) Article XIII B of the California Constitution requires that local jurisdictions select a cost-of-living factor to compute the annual appropriation limit. The cost-of-living factor provided in this resolution is the change in *per capita personal income* over the previous year. The percentage change in the *per capita personal income* over the prior fiscal year is +3.82%.
- (d) The State Department of Finance determined that on January 1, 2015 the population of the Town of Colma was 1,480 people, and that the change in population of the Town of Colma from January 1, 2014 to January 1, 2015, as determined in accordance with the method prescribed by law, was 0.6%.
- (e) Using the above described cost-of-living and population changes, the appropriations limit for the upcoming fiscal year should be adjusted by multiplying the prior limit by 1.000443, which would produce an adjusted appropriations limit of \$40,571,393.93. The step-by-step calculation is as follows:

Per capita COL converted to a ratio: $(0.0382 + 100) / 100 = 1.000382$

Population change converted to a ratio: $(.0061 + 100) / 100 = 1.000061$

Calculation of factor for FY 2015-16: $1.000382 \times 1.000061 = 1.000443$

Calculation of Appropriation Limit: $\$40,553,427.82 \times 1.000443 = \$40,571,393.93$

3. Measure of Inflation

For the fiscal year 2015-2016, the annual adjustment factors to be used to measure inflation shall be the growth in the California per capita personal income and the population growth within the Town of Colma.

4. Appropriation Limit

The appropriation limit for the fiscal year 2015-2016 shall be, and hereby is determined to be \$40,571,393.93.

5. Adoption of Budget

(a) *Budget Approval.* The 2015-2016 budget proposed by the City Manager, dated July 1, 2015, shall be, and hereby is, adopted as the budget for the Town of Colma for Fiscal Year 2015-2016.

(b) *Clerical Adjustments.* The City Manager shall be, and hereby is, authorized to adjust the budget pursuant to the provisions of section 1.09.070 of the Colma Administrative Code and, no later than August 31, 2015, to make such other adjustments necessary to correct any clerical or technical errors in the proposed budget, provided that the City Manager makes a written report of all corrections or adjustments to the City Council within 30 days.

(c) *Department Limitation.* The City Manager and each department head shall be, and hereby is, authorized to expend funds for the items specified in the budget, provided that the total expenditures for the department shall not exceed the total budget for the department.

(d) *Staffing.* The number and classifications of employment positions shown in the proposed budget is hereby approved as the authorized staffing level for the Town. The City Manager and each department head may not expand the number of full-time equivalent employees beyond that shown as the authorized staffing level for the Town without specific approval of the City Council.

(e) *Purchasing Ordinance.* All expenditures for services, goods, or public works projects must comply with the Town's Purchasing and Contracting Ordinance (Subchapter 1.06 of the Colma Municipal Code).

6. Committed Reserves

(a) The Debt Reduction reserve for the next fiscal year is \$618,000.

(b) The Retiree Healthcare Reserve for the next fiscal year is established at \$1,042,000, being the amount reasonably estimated to pay the Town's liabilities for retiree healthcare benefits for two years; and

(f) The Budget Stabilization Reserve for the next fiscal year is established at \$13,627,000, being the amount sufficient to ensure continuity of operations in the event of a severe economic downturn, which amount is hereby determined to be 100% (rounded to the nearest \$100,000) of the General Fund expenditures for the prior fiscal year.

7. Transfer to Unassigned Reserve

All appropriations that have not heretofore been expended, lawfully encumbered, or placed in a reserve and all unanticipated or unbudgeted revenues on hand on June 30, 2014, shall be placed in the Unassigned Reserve.

Certification of Adoption

I certify that the foregoing Resolution No. 2015-29 was duly adopted at a regular meeting of the City Council of the Town of Colma held on June 10, 2015, by the following vote:

Name	Counted toward Quorum			Not Counted toward Quorum	
	Aye	No	Abstain	Present, Recused	Absent
Joanne del Rosario, Mayor	X				
Diana Colvin	X				
Helen Fisicaro	X				
Raquel Gonzalez					X
Joseph Silva	X				
<i>Voting Tally</i>	4	0			

Dated 7/16/15

Joanne F. del Rosario
Joanne F. del Rosario, Mayor

Attest: Sean Rabé
Sean Rabé, City Clerk